CUMBERLAND COLLEGE

CUMBERLAND COLLEGE ANNUAL REPORT 2015-16

Vision

Cumberland College will be the preferred choice for education and training for adults in North Eastern Saskatchewan.

Mission

Cumberland College, in collaboration with partners, is committed to providing lifelong learning opportunities today, that prepare individuals and communities for tomorrow.

Values

The following values support Cumberland College's work with students and communities. These values inform everything the college does.

Accessibility - Cumberland College believes accessibility is its core, fundamental value. For Cumberland College, accessibility means a number of things. It means having campuses in four communities throughout our region. It also means "reaching out" to other communities - and particularly First Nations and Métis communities – to offer programming on-site in a culturally-relevant manner (which ensures the accessibility of curriculum). Accessibility also means meeting students exactly where they are (in terms of their preparedness for post-secondary studies) – assessing their strengths, building upon these strengths, and moving students along toward their desired goals. In terms of accessibility, Cumberland College will strive to eliminate barriers to learners and to ensure all of our programs and services are as accessible as possible.

Learning-Centered - Cumberland College strives to be learner-centred, putting learners' needs first and foremost in everything we do. We are a learning organization wherein learning and the needs of the learner direct all College activities. All students, staff, and Board members are learners. We believe learning creates positive change and personal growth.

Innovative and Continuous Improvement - Cumberland College believes the spirit of innovation and continuous improvement is essential. Innovation is being open to and engaging in new ideas and ways of practice. Innovation is realized in the classroom through to the Boardroom resulting in learner success. Continuous improvement is realized through an ongoing engagement with Lean processes around excellence, efficiency, and quality.

Collaboration - Cumberland College is a collaborative organization and continually seeks to work in partnership and collaboration with other community groups and agencies, societies, and government departments to address the training and research needs in Northeast Saskatchewan. The College believes collaboration is a process of mutually respectful, shared decision-making.

Ethical Stewardship - Cumberland College practices ethical stewardship in the management of resources (human, physical, and financial) in a transparent, accountable manner in accordance with regulatory practices and the College's Code of Ethics.

High Quality Teaching - Cumberland College believes high quality teaching is central to the teaching and learning process and prides itself on providing high quality teaching to its learners. To facilitate high quality teaching, Cumberland College will support instructors in a variety of ways and encourage instructors to engage in professional development related to their instructional assignments.

Healthy and Engaged Employees - Healthy and engaged employees are critical to undertaking the core activities of Cumberland College. As such, Cumberland College believes in providing a healthy work environment which fosters creativity, happiness, and a general sense of satisfaction. Cumberland College also believes in promoting a strong sense of work-life balance.

Learning Organization - Cumberland College is a learning organization. As a learning organization Cumberland College is a place where people continually expand their capacity to create the results they truly desire, where new and expansive patterns of thinking are nurtured, where collective aspiration is set free, and where employees are continually learning to see the whole together.

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Letter of Transmittal

December 16, 2016

Honourable Bronwyn Eyre
Minister of Advanced Education
Room 307, Legislative Building
2405 Legislative Drive
Regina, SK S4S 0B3

Dear Minister Eyre:

On behalf of the Cumberland College Board of Directors, Management and Staff, and in accordance with Section 16 of the Regional Colleges Act and Section 19 of the Regional Colleges Regulations, I am pleased to present our Annual Report for the year ending June 30, 2016.

We are proud of our achievements during this fiscal year. These achievements reflect our commitment to providing quality lifelong learning opportunities, which prepare individuals and communities for tomorrow.

Respectfully submitted,

Corinna Stevenson
Chairperson, Board of Directors

Enclosure

Board of Directors

2015-16 Board of Directors

Back: Jean Lidster, Marcel Head, Jim Thiessen (Board Chairperson) Sharon Meyer, Mike Botteril, Joe Taylor
Missing: Corinna Stevenson (Board Vice-Chairperson)

Board Appointments

Chairperson: Jim Thiessen
Vice-Chairperson: Corinna Stevenson

2015-16 Board Activities

Regular Board Meetings: 6
Special Board Meetings: 3
Annual General Meeting: June 27, 2016

Board Highlights/Activities

The Cumberland College Board of Directors is a very vibrant and engaged Board. In fact, this was recognized by an external consultant, fundraiser Tony Myers (Myers & Associates) when he worked with the Board to begin developing a fundraising strategy for the Melfort Campus. After his work with the Board, Dr. Myers expressed that the Cumberland College Board is one of the most active and engaged Boards he has ever worked with.

Through providing educational leadership to Cumberland College, the Board engages in a variety of functions throughout the year. These functions include the following:

- In Sept. 2015, the Board hosted a joint Board dinner meeting with the University of Regina Board and Executive to discuss partnerships and potential collaborations. The College signed an MOU with the U of R and Town of Nipawin.
- Two Board members completed the Brown Governance Professional Development training.
- The Board participated in a provincial-wide Enterprise Risk Management Workshop hosted by Cumberland College and facilitated by Cumberland College Board member Corinna Stevenson (over the next year, the Board will continue to implement a comprehensive Enterprise Risk Management Strategy).
- Each year, the Board engages in professional development around "generative thinking." In 2015, the Board engaged fundraising consultant Tony Myers (Myers & Associates), who provided a workshop on Philanthropy, Development & Fundraising.
- The Board participated in many community engagement activities throughout the year and hosted two engagement meetings with Mayors, Council members, Chambers and local industry to gauge the manner in which Cumberland College is serving the region.
- Two Board members attended the CICan Annual General Meeting conference in Quebec City in April 2015.

Cumberland College is blessed to have a strong, functional, actively engaged Board who provide a high level of leadership to the College. They are well trained in Board functioning and they fully understand the strategic focus of high-performance Boards (and to keep away from the operational affairs of the College).

"Cumberland College is blessed to have a strong, functional, actively engaged Board who provide a high level of leadership to the College."

Message from the Chairperson and President

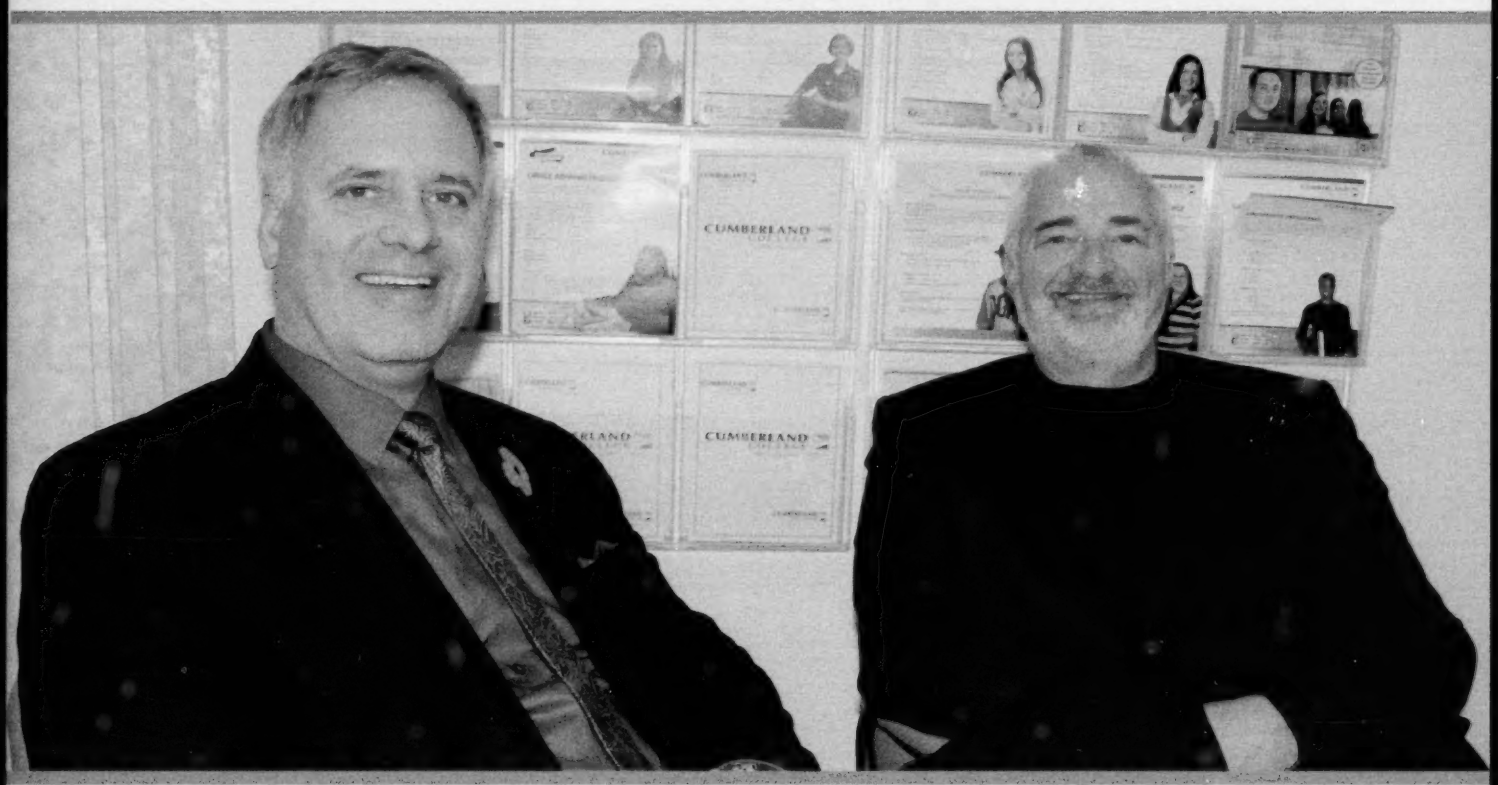
Cumberland College is a publicly-funded institution with a mission to provide, in collaboration with partners, quality lifelong learning opportunities today that prepare individuals and communities for tomorrow. As a college, we are committed to providing quality programs and services that are accessible, affordable, responsive, relevant, and flexible.

Education and training are fundamental to the advancement of individuals, communities, and society. Cumberland College plays a pivotal role, using a community development model, in providing the education and training required by the citizens and communities in northeastern Saskatchewan and, consequently, the advancement of the socio-economic development in the region, province, and nation. This breadth and depth of involvement is a tribute to the faculty and staff of the College.

The strategic directions of the Strategic Plan focus on Indigenizing the College, Strategic Enrolment Management, providing New and Innovative Programs, Building Community and Enhancing Community Capacity, and Fundraising and Finding New Resources.

Some highlights of the year are:

- All ABE and Technical Program students were offered practical application experiences to complement their studies and to increase their employability.
- The College offered the facilitator version of the Instructional Skills Workshop (ISW) to train five instructors as ISW Trainers to facilitate best-practices around adult pedagogy and various educational principles and practices.
- The student satisfaction survey indicated that 92% of students rated their satisfaction with the quality of instruction in their courses and programs as either very satisfied or satisfied.
- ABE credit programs had a 79% Aboriginal participation enrollment rate.
- Two Board governors completed the Governor Development and Certification Program.
- Cumberland College Board of Directors actively engaged with their communities through a number of additional activities including a meeting with Mayor and Council in Nipawin, Tisdale, and Melfort; two Board members attending the CICan AGM in Quebec City; meeting with Minister Scott Moe and MLA Fred Bradshaw (July 2015); and undertaking a fundraising workshop at the Board retreat in June (to review and determine the College's perspective on philanthropy, development, and fundraising).
- Cumberland College hosted a public signing ceremony for the CICan Indigenous Education Protocol. This event was attended by many Chiefs and Métis representatives from throughout the College region, by MLAs Fred Bradshaw, Kevin Phillips, Nadine Wilson, and June Draude, by FSIN Vice-Chief Bobby Cameron, and by Minister of Advanced Education Scott Moe.
- Cumberland College developed its first Strategic Enrolment Management (SEM) Plan to outline how we will address the recruitment, retention, and employment needs of students. As well, the SEM Plan focused on identifying and addressing the holistic needs of all students.



- As part of the College's SEM initiative, Cumberland College focused on the recruitment piece, helping ensure students had purchased their texts (and other resources), secured their financing, and fully enrolled well before the start of classes. As a result of these SEM initiatives, for the first time ever, Cumberland College experienced 100% enrollment (full enrollment) in both Adult Basic Education (ABE) and Technical Programs on all campuses.

In the coming year the College will continue to provide programs and services that are consistent with the overall direction of the Ministry of Advanced Education and Ministry of the Economy, as well as the direction of the College's strategic plan. The unique needs of the region and the province will continue to be the focus of program and service delivery. Expanding partnerships within communities and with business and industry will be integral to the College's success in the coming year.

Cumberland College will also embark on an Applied Research initiative in the coming year to support student experiential learning and to assist local businesses, industries, and governmental organizations to engage in innovation and growth. The College is now eligible for federal government SSHRC (Social Sciences and Humanities Research Council) grants and has a Research Steering Committee in place.

The Board is proud to present the College's 2015-16 Annual Report.

Sincerely,

Mr. Jim Thiessen
Chairperson, Board of Directors

Dr. Thomas Weegar
President

Operating Environment

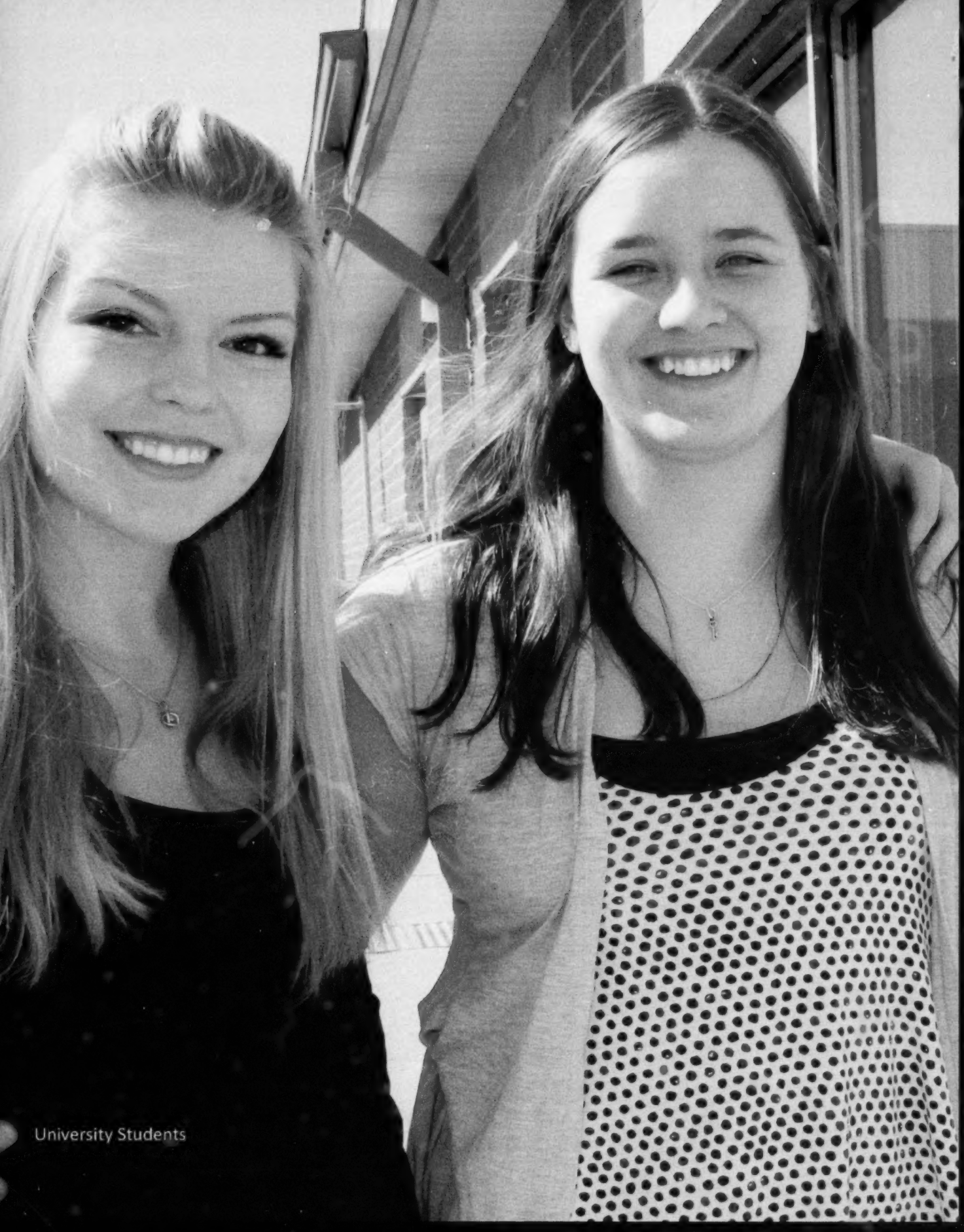
After a number of years of steady growth, the Saskatchewan economy slowed in 2014-2015 and seems to have plateaued in 2015-2016. The recent drop in the economy was largely due to declining commodity prices (including the price of oil and other natural resources). Nevertheless, enrolment in Cumberland College's programs continues to be solid, as students took this opportunity to continue their education for when the economy rebounds in Saskatchewan. As a result of these influences (and a strong Strategic Enrolment Management Plan), for the first time ever, Cumberland College has achieved full enrolment in both Adult Basic Education (ABE) and Technical Programs. As a result of strong enrolment management, the demand for technical and skilled training programs continued to be high, highlighting the need for the programs which Cumberland College offered to its region.

While Saskatchewan's economy plateaued, a number of other provinces experienced a decrease in economic growth (particularly in Alberta). As a result, most provincial funding allocations to post-secondary institutions were significantly reduced (or at best did not keep up with inflation).

In spite of limited funding, Cumberland College continued to meet the demand of augmented training needs by leveraging resources through partnerships and maximizing capacity. Thus, we were able to use a portion of the $504,000 in funding we had received the previous year from the International Minerals and Innovation Institute (IMII) to both purchase much-needed electrical equipment and to expand our offerings of Applied Certificate in Electrical and Applied Certificate in Industrial Mechanics programs. As well, Cumberland College continued to focus on programming partnerships with First Nations communities and addressing the ABE waitlist by leveraging funding available through First Nations resources. The College also began year three of its innovative, Bachelor of Education in Nipawin. This B.Ed. program is undertaken in partnership with both the University of Regina and the North East School Division (NESD) and started year three September 2015 with 32 students.

Cumberland College embarked on two of its three-year Strategic Plan. This Strategic Plan involves five significant Strategic Directions (these Strategic Directions are described more fully in the following section). As a result of these five Strategic Directions, Cumberland College is providing a leadership role provincially in a couple of key areas: Indigenizing the College, Strategic Enrolment Management, and Enterprise Risk Management. Through these initiatives, Cumberland College continues to "break new ground" in terms of how it serves Aboriginal and non-Aboriginal communities throughout its region.

As a result of continued strong enrolment in 2015-2016, the campuses at Melfort, Tisdale, and Nipawin are utilized to full capacity. Is some instances, to undertake community-based programming we have had to rent facilities external from our campuses. Certainly expansion of future programming will require renting space in the various communities.



University Students

Strategic Plan

In 2015-16, the College was in year two of its three-year Strategic Plan (2014-2017). Through our strategic planning process, Cumberland College came forward with five significant Strategic Directions:

- **Developing an Indigenizing the College Initiative** – Cumberland College is the only college in the Saskatchewan system which has specifically decided to embark upon an Indigenizing the College initiative.
- **Undertaking New and Innovative Programs** – this is the cornerstone of what Cumberland College does.
- **Fundraising and Finding New Resources** – this will allow Cumberland College to continue to diversify its revenue base.
- **Building Community and Enhancing Community Capacity** – this may include a number of initiatives, and Applied Research is certainly key to this Strategic Direction.
- **Undertaking a Strategic Enrolment Management (SEM) Initiative** – Cumberland College is "leading the charge" in Saskatchewan around this particular initiative.

As a result of these five Strategic Directions, Cumberland College is providing leadership within the provincial college system around a number of key initiatives including Indigenizing the College, Strategic Enrolment Management, and Enterprise Risk Management. As well, the College is "breaking new ground" in terms of how it serves Aboriginal and non-Aboriginal communities throughout its region.

In the past year, Cumberland College has achieved a number of significant milestones around the Strategic Plan as follows:

Strategic Direction #1 – Indigenizing the College

- Cumberland College continued to solidify the operations of the First Nations and Métis Advisory Council (FNMAC) to oversee the Indigenizing the College process and to provide cultural guidance to the College; the FNMAC started a strategic planning process to better indicate the types of input it might provide to Cumberland College.
- The College held a public signing ceremony on September 24, 2015 for the CICan Indigenous Education Protocol (which the College had previously signed on Dec. 3, 2014). The ceremony was attended by many Chiefs and Métis representatives, MLAs, and the Minister of Advanced Education.
- The College included a number of Indigenous components into our graduation ceremonies including the Métis National Anthem, a First Nations Victory Song and Honour Song (with four-point drummers), and an Elder's welcome.
- Cumberland College Advisors and Employment Advisors facilitated *Guiding Circles* Career Planning workshops in several ABE classrooms (*Guiding Circles* uses innovative strategies such as story-telling to help students make positive self-reflections to discover how their talents and personal attributes will help them in school and the workplace. The career planning workshop utilizes resources and ideas specific to Aboriginal students but the holistic 'circle' approach is applicable to anyone and is highly respectful of all individuals).

- Cumberland College presented at the CICan Indigenous Education Symposium in Whitehorse on February 23-25, 2016. The presentation was called "Journey of Indigenizing – Formative Steps for a Small Regional College."

Strategic Direction #2 – New and Innovative Programs

- Undertook a summer-based Start Smart Program in Nipawin and Melfort. This program provided learners with basic business and customer service skills so they may obtain employment in the service sector of our communities.

- An academic Program Planning Council has been put in place to oversee and approve the development of academic programs and courses at Cumberland College.

- Cumberland College undertook a Youth Care Program for the Nechapanuk Centre Child and Family Services out of Cumberland House. This program was offered at the Nipawin Campus.

- The College offered a Continuing Care Assistant (CCA) Program specifically to meet the needs of KTHR employees who need training to become properly certified.

- Cumberland College Learner Services offered a Parent and Kids Collective Kitchen in partnership with NESD and Tisdale Area Community Action Cooperative in February and March 2016. Students from ABE and Technical Programs and their children from Tisdale Elementary School and Tisdale Middle and Secondary School participated in the six-week nutrition program.

Strategic Direction #3 – Fundraising/Finding New Resources

- Cumberland College's Marketing Department and Learner Services created a section on the College website to highlight student success stories. This webpage will be used as a marketing and recruitment strategy but also as an opportunity to acknowledge the success of our students, programs, and the College to potential funders.

- Cumberland College, in partnership with Saskatoon Tribal Council, conducted a Lunch 'n Learn for students on funding opportunities for post-secondary education.

- Cumberland College held its largest Awards Program to-date – 126 students applied for over $117 K in scholarships. Well over 70 students benefitted from the College's scholarship program this year.

- Cumberland College undertook a number of fundraising workshops with Tony Myers (Myers and Associates), a fundraising consultant based out of Edmonton, to assist with developing a fundraising strategy. Workshops with the Board, Management Team, and key community partners took place in May 2016.

Strategic Direction #4 – Building Community and Enhancing Community Capacity

- Cumberland College established a partnership agreement with the University of Regina to use their Ethics Review Board for ethics review of College research projects.

- In January 2016, Cumberland College became eligible for federal grants through the Social Sciences and Humanities Research Council (SSHRC), becoming only the second college in Saskatchewan to be eligible for SSHRC grants.

- The College undertook a **#CumberlandCares Campaign** where students were encouraged to volunteer within our communities while wearing a t-shirt that says "#CumberlandCares." The campaign was intended to promote the community-service work of our students within the North East and to highlight Cumberland's presence as a valuable member of the community. Students participated in Stuff a Bus, the Good Food Box, Salvation Army Christmas Hampers, and Nipawin's Festival of Lights among other community initiatives.

- Cumberland College purchased a "colour table" in the Rotary Club of Nipawin's first annual Colour Run held on Saturday, June 11, 2016. Five College staff and their children came out to throw "Cumberland College Green" corn-starch dust as the runners passed by (we were stationed at Km. 4). Runners reported we were "the best colour table" of the entire 5-km run!

Strategic Direction #5 – Strategic Enrolment Management (SEM)

- College staff regularly and systematically contact students using a texting program called Red Oxygen (which allows the College to send text messages to students).

- Due to our significant Strategic Enrolment Management initiatives, Cumberland College was 100% full in both Adult Basic Education (ABE) and Technical Programs. This is the first time this has happened at Cumberland College.

In January 2016, Cumberland College became eligible for federal grants through the Social Sciences and Humanities Research Council (SSHRC), becoming only the second college in Saskatchewan to be eligible for SSHRC grants.

#CumberlandCares - Proceeds from community BBQs went toward student scholarships

Young dancer at Indigenous Education Signing Ceremony

First Nations and Métis Advisory Council

During the 2015-2016 year, the Cumberland College First Nations and Metis Advisory Council (FNMAC) consolidated its operations and began a strategic planning process to determine how it might best provide input to the College. The purpose of this Council is four-fold:

1. to provide guidance and direction on important college initiatives such as Indigenizing the College and Elders-in-Residence;

2. to provide feedback to Cumberland College as to how the College is perceived to be serving the communities it serves and how it may better serve these communities;

3. to encourage dialogue between First Nations and Métis communities about what is happening within their communities and how Cumberland College can support these initiatives; and

4. to allow Cumberland College information (about programs, services, news, etc.) to be distributed (through Advisory Council members) to the community (in this role, the Cumberland College First Nations and Métis Advisory Council members will serve as ambassadors for the College)..

The FNMAC is composed of representatives from each of the First Nations and Métis communities within the Cumberland College region. These communities include the following:

- Red Earth Cree Nation
- Shoal Lake Cree Nation
- James Smith Cree Nation
- Chakastaypasin Cree Nation
- Peter Chapman Cree Nation
- Muskoday First Nation
- Little Red First Nation
- Kinistin Saulteaux First Nation
- Cumberland House Cree Nation*
- Métis Eastern Region I
- Métis Eastern Region II
- Métis Nation Saskatchewan, Western Region II
- Gabriel Dumont Institute
- East Side LIMB
- North East School Division

The FNMAC is also represented by the College through the President, Board Chair, Executive Assistant (who is the Council's recorder), the Director of Finance and Administration, the On-Reserve ABE Program Manager, the Director of Programs and Services, and a College Board member. As a result, the FNMAC is directly connected with both the President's office and the Board of Directors of Cumberland College. The Council met six times over the 2015-2016 fiscal year and provided a great deal of support and advice to Cumberland College. In particular, the FNMAC provided the following to Cumberland College:

- A sub-committee of FNMAC was established to provide guidance and support to the implementation of the Sept. 24, 2015 CICan Indigenous Education Protocol signing ceremony.
- Knowledge around how to implement Indigenous components (Elder's welcome, Métis National Anthem, First Nations Victory Song and Honour Song) into Cumberland College graduation ceremonies.
- Updated and revised the FNMAC Terms of Reference. This Terms of Reference has been requested to be shared by the University of Regina and other regional colleges.

CICan Indigenous Education Protocol Signing Ceremony

The Indigenous Education Protocol was developed over the process of a year by Colleges and Institutes Canada (CICan) after close consultation with the Assembly of First Nations and other Indigenous groups. Cumberland College was one of the first colleges to sign the Protocol with CICan at a national ceremony in Ottawa on Dec. 3, 2014.

Cumberland College then consulted closely with the First Nations and Métis communities in the Cumberland College region by working with its First Nations and Métis Advisory Council. On Sept. 24, 2015, Cumberland College held a formal signing ceremony to engage First Nations and Métis communities to sign the Indigenous Education Protocol.

The Indigenous Education Protocol includes a number of aspirational statements which Cumberland College supports and upholds strongly. These statements are as follows:

1. Commit to making Indigenous education a priority.
2. Ensure governance structures recognize and respect Indigenous peoples.
3. Implement intellectual and cultural traditions of Indigenous peoples through curriculum and learning approaches relevant to learners and communities.
4. Support students and employees to increase understanding and reciprocity among Indigenous and non-Indigenous peoples.
5. Commit to increasing the number of Indigenous employees with ongoing appointments, throughout the institution, including Indigenous senior administrators.
6. Establish Indigenous-centred holistic services and learning environments for learner success.
7. Build relationships and be accountable to Indigenous communities in support of self-determination through education, training, and applied research.

*Although Cumberland House Cree Nation is technically outside of the Cumberland College region, we have a large number of students attend the College from that community. As a result, we have invited them to participate on the FNMAC.

Learner Services – Excellence through Strategic Enrollment Management (SEM) – Supporting College Staff, Students, and Alumni

Cumberland College prides itself on being a a learner-centered institution. As such, the Department of Learner Services is dedicated to listening to our student body and responding to their needs. We strive to improve each student's experience through our commitment to offer relevant, empowering, and accessible support services. We believe student success and positive outcomes are enhanced by an inclusive learning environment rich in academic support with links to community and social opportunities.

To anticipate and respond to learner needs in an effective and timely manner, Learner Services, as part of the Strategic Enrollment Management (SEM) Strategy, developed a data-driven SEM Plan that is integrated into the entire College community. This internal collaboration, as well as a case-management approach with external organizations, was crucial to maintaining quality support services. Advisors and Employment Advisors responded to both the individual and collective needs of students by implementing a holistic approach to services that enhanced their learning experience and recognized the value of addressing both academic and personal barriers that impact goal attainment.

During the 2015-16 program year, Learner Services continued to offer services and experiential programs that supported the College's Strategic Directions and focused on the retention and success of our students. Five areas of support were targeted:

Increase Retention

- A strategy was developed for the early identification of students at-risk.
- Student representatives from each program area were invited to sit on the Strategic Enrollment Management Strategy Team. Feedback was used to develop targets and goals for the 2016-17 SEM Plan.
- The Student Satisfaction Survey was revised to include the collection of data for SEM planning purposes
- Career Planning and Learning Strategy workshops were offered earlier in the program year to assist students with goal setting and academic planning.

Improve Student Wellness

- Six Lunch 'n Learn sessions were made available to students on topics such as Addictions, Mental Health, Fetal Alcohol Spectrum Disorder, Parenting, Violence, Resiliency, and Community Resources.
- Physical activity events such as volleyball, yoga, curling, and walking groups were scheduled at lunch time.
- Cultural and artist activities such as craft days, traditional beading, and painting were also made available at lunch for students.
- A Nutrition Program was offered at each campus ensuring students had basic nutrition during the day.

Support Transition to the Workforce

- Employment Advisors continued to support students and alumni via individual support and group workshops to connect to employment opportunities.
- Employer panels were arranged on each campus with the intent of heightening awareness of the local labour market and current hiring practices.
- Students attended employment fairs and participated in job-site tours specific to their career plan.
- Each student in Adult Basic Education was provided with a minimum of one practical application experience per semester, such as a work placement, job shadow, or volunteer opportunity relevant to his/her career plan.
- Two Start Smart with Work Essential Skills Programs were delivered targeting adults who were seeking employment in the service industry. The program was in response to local business employers' concerns with vacancies and high turn-over.

Improve Career and Community Connections

- It is recognized that students learn and grow from participating in community-life experiences. As members of both the campus and external communities, students were provided with opportunities to foster connectedness, develop leadership skills, become Ambassadors of the College, enhance awareness of community services, and network with potential employers.
- The #Cumberlandcares Volunteer program was launched. Students volunteered in a variety of community events such as Stuff-A-Bus Community Food Drive, The Good Food Box, Habitat for Humanity, Winter Festival of Lights, Partners to End Poverty Project, and the Northeast Outreach and Support Services Gala.

Alumni Development

- One of the greatest assets to our College community is our alumni. It is the success of our former students that often inspires current students, so Learner Services began an Alumni Development Strategy in 2015-16 to both support and utilize our alumni.
- A database of Technical Program alumni from the last five years was created with the intention of utilizing alumni for tutor support and mentorship of current students. The database will be updated yearly and will eventually include alumni from other program areas.
- An Alumni Success Story Questionnaire was developed to collect stories of alumni for a Success Page on our website. Numerous alumni from all program areas were contacted by Advisors and Frontline staff in an attempt to gather as many stories as possible for a 2016-17 launch.

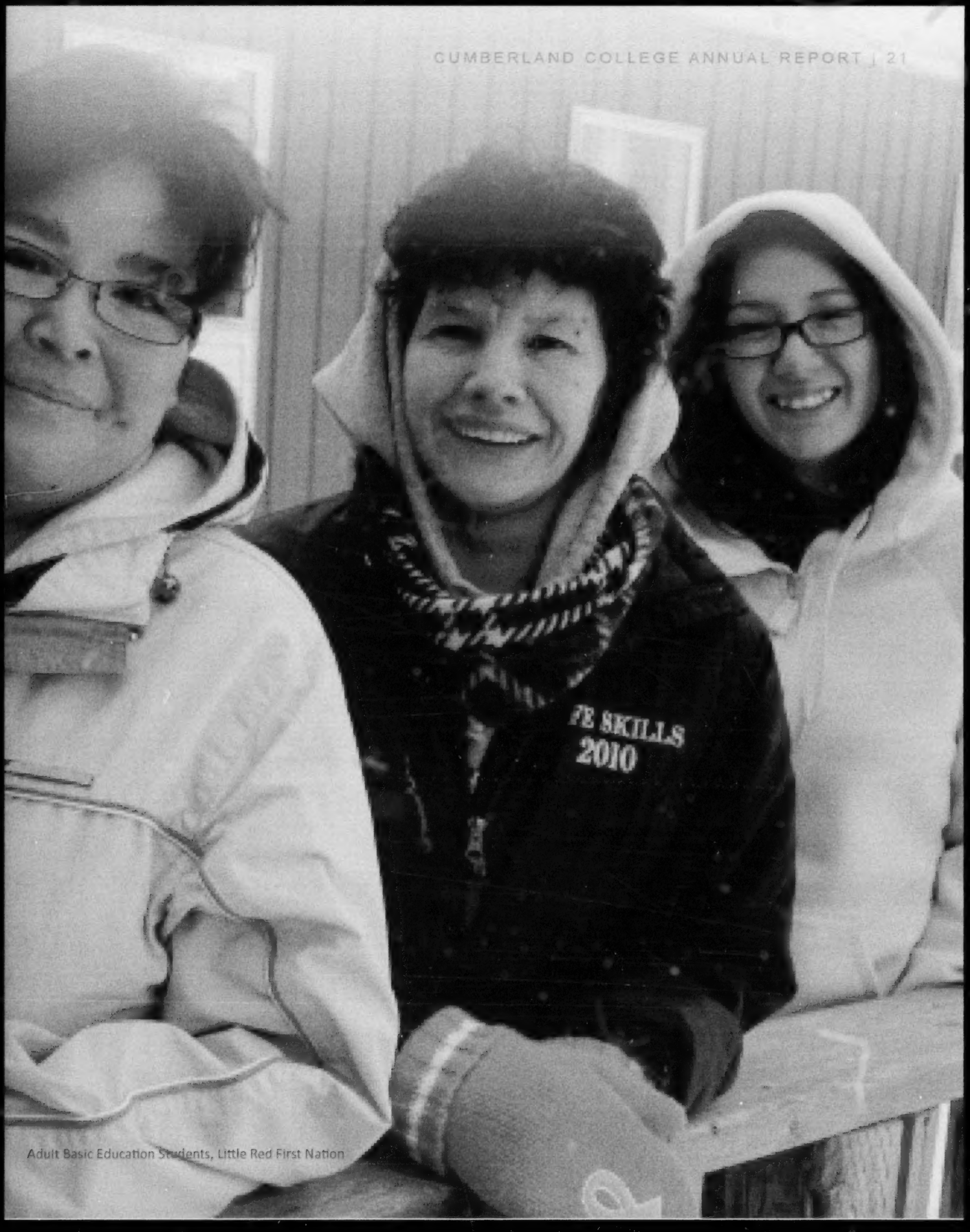
1525 general public clients in the Cumberland College region met with advisors to discuss career and academic plans in 2015-16.

First Nations Programming

- Actively responding to the needs of the region

Cumberland College provided a number of programs in partnership with First Nations communities. These programs include Adult Basic Education at Little Red First Nation, Muskoday First Nation, James Smith First Nation, Red Earth Cree Nation and Shoal Lake First Nation. Post-secondary programming included a First Nation sponsorship in the Bachelor of Education and Retail Meat Cutting programs, and a Youth Care Worker program (in partnership with Red Earth, Shoal Lake, and Cumberland House First Nations).

38% of Cumberland College's student body self-declared as being of Aboriginal ancestry.



Adult Basic Education Students, Little Red First Nation

Adult Basic Education Student

Adult Basic Education (ABE) – Providing the foundation for future growth and development

Adult Basic Education (ABE) is an umbrella term that refers to a wide range of services. Credit and non-credit programs are designed to help adult learners achieve their goals. These goals may include:

- completion of high school, ABE Grade 10, ABE Grade 12 or GED.
- gaining prerequisites for further training or employment
- enhancing life skills, independence and self-sufficiency

Adult Basic Education (ABE) is extremely important to students within the Cumberland College region. For many students, ABE is the foundational building-block to improving their lives, lifting themselves from poverty, embarking on additional technical education, and gaining the foundational skills for employment. As a result, Cumberland College strives to offer ABE programming throughout the region including within a number of First Nations communities.

Program offerings include:

- Level 1 (Literacy)
- Level 2 (Pre-Grade 10)
- Level 3 (Adult Grade 10)
- Level 4 (Adult Grade 12)
- GED Academic Preparation and Testing

Location	ABE Levels
Little Red River First Nation	Level 2, 3, and GED
Muskoday First Nation	Level 2, 3, and GED
Nipawin Campus (also for students from Red Earth and Shoal Lake Cree Nations)	Level 2, 3, 4 and ESWP (Essential Skills for the Workplace)
Melfort Campus (also for students from James Smith Cree Nation)	Level 2, 3, & 4
Tisdale Campus (also for students form Kinistin Saulteaux First Nation and Yellow Quill First Nation)	Level 2, 3 & 4

ABE Credit Programs had a 79% Aboriginal participation enrollment rate

Technical Programs – Meeting the skills needs of Saskatchewan

Cumberland College provided a number of Technical Programs to meet the emerging needs of Saskatchewan, to address the province's skills shortage, and to actively meet the training needs of the region. Programs were provided throughout the region in partnership with local employers. These programs included a Retail Meat Specialist program in Prince Albert (in partnership with Sask Polytech) and two Early Childhood Education Level 1 programs for daycare employees throughout the region. In partnership with Kelsey Trail Health Region we offered the Institutional Cooking program part time from Tisdale. The Nail Technician program was offered in Melfort in partnership with a local spa.

As well, the College provided a number of Technical Programs throughout the region including the Office Administration program and Business Certificate in our Business centre in Tisdale, Industrial Mechanics and two Electrician Applied Certificate Programs. (in partnership with International Minerals Innovative Institute [IMII]) and Western Economic Diversification (WED) in our Trades center in Nipawin, and the Continuing Care Assistant, Practical Nurse, and Primary Care Paramedic programs at our Health center in Melfort.

Through the New and Innovative Programming Strategic Initiative Committee, the College offered an Adult Basic Ed Transition to Employment or Post Secondary training opportunities in three of our locations. The focus was trades in the Nipawin location, Health Care in Melfort and Office training in Tisdale.

In the fall of 2015, all technical programs were filled to capacity for the first time as a result of the College's Strategic Enrollment Management initiative.

Practical Nursing Student

Bachelor of Education and University Studies – Access to university at your doorstep!

Cumberland College students have the advantage of working toward a university degree while residing in their home community. A wide range of first-and upper-year classes are offered annually from the University of Saskatchewan and the University of Regina. First-year students often find the transition to university-level studies much easier with the numerous support services provided at Cumberland College. The smaller class sizes, access to professors and advisors, plus additional services such as writing workshops help explain our completion rate of over 95%.

Ten courses are delivered annually via face-to-face instruction at the Melfort Campus. Several additional U of S and U of R courses are offered via videoconference, online, and televised delivery at all three campuses. These courses are designed to allow students to undertake first-year courses locally in Arts and Science, Agriculture, Education, and Human Justice and fulfill the entry requirements for Law, Nursing, Nutrition, Pharmacy, and several other degrees. In some cases, student can even complete full degrees in their home community.

In 2015-16, Cumberland College delivered the third year of a four-year Bachelor of Education degree in Nipawin. Hosted in partnership with the University of Regina, the B.Ed. program was designed to address access to teacher-training for local students and the recruitment and hiring needs of the North East School Division (NESD). This is the first time Cumberland College has hosted a full undergraduate degree program with face-to-face classes. This year the B.Ed. program continued to be tremendously successful with over 30 students enrolled.

First-year students often find the transition to university-level studies much easier with support services provided at Cumberland College. The smaller class sizes, access to professors and advisors... help explain our completion rate of over 95%.

University Students

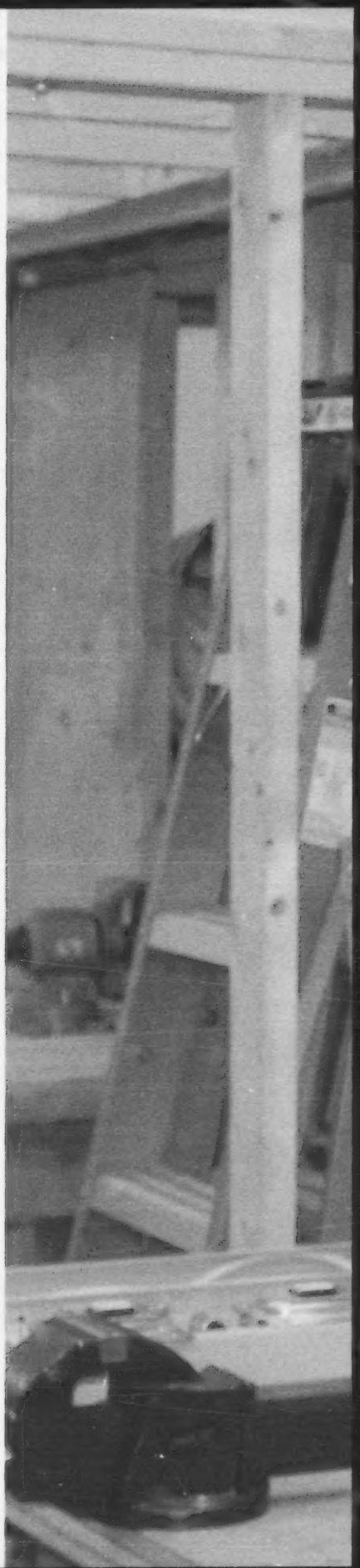
Continuing Studies and Contract Training – Responding to the local needs of industry and employers

Cumberland College's Continuing Studies and Contract Training is designed to be relevant and responsive to the emerging training needs of industry and employers in the region. Through meeting with employers to determine their training requirements, Cumberland College puts a variety of short-term training programs in place to ensure our local workforce is safe, current, and professional.

During the 2015-16 academic year, Cumberland College provided a number of training initiatives through Continuing Studies and Contract Training including Continuing Care Assistant for Kelsey Trail Health Region employees (2 programs), Institutional Cooking, Nail Tech, U of R Leadership and Management Professional Certificates, Early Childhood Education Level I (2 programs), Youth Care Worker, IA Truck Driver Training, First Aid and CPR, Fall Protection, WHMIS, Confined Space, H2S Alive, Transportation of Dangerous Goods, PART, TLR, Food Safe, Power Engineering – Firemen's level, and other computer workshops (among other courses).

As well, in March 2016 an Enterprise Risk Management workshop was hosted by Cumberland College in Warman (and facilitated by Cumberland College Board Chair, Corinna Stevenson) for the post-secondary sector. Board Governors and College executive learned about the importance of using ERM as a tool for strategic decision-making. A second workshop was held later in the spring for North West College.

92% of students rated their satisfaction with the quality of instruction as either satisfied or very satisfied.



STURDY
STURDY

Scholarships – Investing in student success

Cumberland College is proud to offer a generous scholarship and awards program. As part of our commitment to student success, over $110,000 is awarded annually. Students pursuing post-secondary training at Cumberland College are eligible to apply for two categories of awards: entrance awards and general awards. Twenty $2,000 entrance awards are allocated each spring to students entering full-time Technical or University programming. General awards are allocated in February for students attending Adult Basic Education, Technical, or University programs and are based on categories such as academic achievement, financial need, and community involvement.

In 2015-16, 93 Cumberland College students received 111 awards totalling $117,050.

With sincere gratitude, Cumberland College would like to acknowledge the generosity of the many businesses, organizations, service clubs, and individuals who contributed towards the 2015-16 Awards Programs. A special thanks to the generous support the Ministry of Advanced Education's Saskatchewan Innovation and Opportunity Scholarship Fund for providing matching funds for a number of our scholarships. Our Scholarship and Awards program would not be possible with their support.

In 2015-16, 93 Cumberland College students received 111 awards totalling $117,050.

Platinum Level Donors

($5000 +)

Cumberland College Board of Directors
Walker Wood Foundation
Viterra

Gold Level Donors

($1000 - $4999)

Ag-Vision Seeds
Chernoff Family Foundation
Fabmar Communications
John Barron Community Trust
Katherine Montgomery Community Trust
Kelsey Trail Health Authority
Maurice Price Foundation
Melfort and District Chamber of Commerce
Melfort Physicians Group
Melfort Rotary Club
Nipawin Royal Purple Lodge No. 67
Scotiabank
Town of Nipawin

Silver Level Donors

($500 - $999)

Choice Nutrition Centre
City of Melfort
Cornerstone Credit Union
Cumberland College Staff
Cumberland Cares Fundraising
Diamond North Credit Union
Hudson Bay Rotary Club
JBN Promotions
JD Carpentry
John Bob Farm Equipment
Kinette Club of Nipawin
Melody Motors
Nipawin Lions
Pineland Co-op
Prairie North Coop
RBC-Tisdale Branch
R.M. of Flett's Springs No. 429
R.M. of Kinistino No. 459
R.M. of Star City No. 428
Royal Lepage Renaud Realty
Tisdale Kinsmen
Town of Kinistino
Town of Tisdale
Wayne Cochran
Winmar Property Restoration Specialists
YBEX (Newsask Youth Business Excellence)

Friends of Cumberland Donors

(up to $499)

Allied Chiropractic Health Centre
Beeland Coop
Carson and Company Law Offices
Charlie's Charters
Community Futures Newsask
Ferne Warner Memorial
Golden Grain Bakery
Gus' Greek Ribs
Kinette Club of Melfort
Mary Ellen Davis
Melfort Knights of Columbus
Smith Agencies Ltd.
Tisdale Chamber of Commerce
Tisdale Eye Care Centre
Tisdale Lanes
Tisdale Lion L's
Tisdale Recorder and Parkland Review Staff

Human Resources

Human Resources

Human resource levels for 2015-2016 were 54.58 FTEs (4.60 out-of-scope and 49.98 in-scope), down slightly from the previous year as a vacant out-of-scope position was not filled until the end of the fiscal year.

Recruitment of qualified employees to fill positions, including instructors for Technical Programming and for remote On-Reserve locations, continues to be a challenge as most candidates seek ongoing employment opportunities, not short-term and part-time contract positions. As well, candidates tend to prefer positions in close proximity to larger communities.

Cumberland College continually works toward a representative workforce. In 2015-16, the Aboriginal employment rate at the College was 15.31%, exceeding the three-year (2012-13 to 2014-15) baseline average of 13.41%.

Near the end of the fiscal year, Cumberland College brought Manager positions, which were previously in-scope, and converted them to out-of-scope positions. This then meant that all Cumberland

College employees who were in educational leadership positions were now out-of-scope. This also meant there was no longer a requirement to have two management committees: Executive Council (out-of-scope members) and Management Committee (in-scope and out-of-scope members). Since all educational leadership positions were now out-of-scope, we brought together Management Committee and Executive Council and formed a new Leadership Council (composed of all out-of-scope members).

Professional Development

During the 2015-16 fiscal year Cumberland College staff continued to improve their professional development by participating in a variety of activities. The majority of activities included SABEA for all ABE instructors, Aboriginal conferences, enterprise risk management, strategic enrollment management, and credit and non-credit courses. In addition, all staff attended a PD day that included a presentation on Aboriginal awareness and engagement. courses.

2015-16 Cumberland College Staff

Cumberland College Staff 2015-16

Administration

Tom Weegar	President & Chief Executive Officer
Leslee Serack	Director of Finance
Lynn Verklan	Director of Development/Director of Finance and Administration
Faye McKay/ Lynn Verklan	Director of Program and Services Director of Development
Jennifer Youzwa	Executive Assistant
Catharine Lamy	Administrative Assistant/Human Resources Assistant
Amanda Scott	Accounting Technician
Carla Scowen/ Denise Blomquist	Accounting Clerk
Carla Scowen/ Denise Blomquist	Accounts Payable/Receivable Clerk

Program Staff

Linda Kerslake	Manager, Adult Basic Education
Lois Preete	On-Reserve Project Manager
Rebecca Bryson	Coordinator, ABE
Marie Crozon	Program Assistant, ABE
Lynda McPhee	Coordinator, LINC/ESL
Joy Solsten	Manager, Technical Programs
Debbie Grassing	Coordinator, Technical Programs
Sarah Haidey	Program Assistant, Technical Programs
Brenda Mellon	Manager, Marketing and Continuing Studies
Lynette Gerski	Program Assistant, Marketing and Continuing Studies
Corinne Lam Ma	Manager, Learner Services
Jackie Masich/ Melanie Johnson	Advisor
Sherilyn Coates	Advisor
Brandy Wicks	Advisor
Alicia Garlock	Advisor
Russ Case	Advisor
Tara Nelson	Employment Advisor
Rhonda Teichrob	Employment Advisor
Trudi Webster	Recruitment and Development Coordinator
Chris Filbey	Programmer
Lindsey Moskal	Programmer
Alicia Garlock	Site Attendant
Lisa Neufeld	Site Attendant
Stacey Lutz	Site Attendant
Gloria Rommel/ Norine Little	Receptionist
Brenda Nakonieczny	Receptionist
Heidi Groat/ Stacey Lutz	Receptionist

Rebecca Cross	Registrar
Cory Teale	Information Technology Analyst
Jason Krantz/ Troy Curtis	Information Technology Assistant
Jennifer McFall	Technical Support
Barry MacLeod/ Doug Smith	Facility Maintenance
Marilou Aquino	Janitor

Instructional Staff

Teri Thompson	Adult Basic Education Instructor
Carolyn Stailing	Adult Basic Education Instructor
MacKenzie Kleiboer	Adult Basic Education Instructor
Brandie Trew	Adult Basic Education Instructor
Barry Shefernack/ Tom Wormworth	Adult Basic Education Instructor
Dennis Wiebe	Adult Basic Education Instructor
Kathie Jones	Adult Basic Education Instructor
Lori Constant	Adult Basic Education Instructor
Rose Krushelniski	Adult Basic Education Instructor
Wayne Muir	Adult Basic Education Instructor
Cheryl Sproule	Adult Basic Education Instructor
Betty Reiter	Adult Basic Education Instructor
Debbie Zazelenchuk	Adult Basic Education Instructor
Eric Adair	Adult Basic Education Instructor
Marc Caron	Adult Basic Education Instructor
Lynda McPhee	LINC Instructor
Debbie Grassing	LINC Instructor
MacKenzie Kleiboer	LINC Instructor
Tara Nelson	LINC Instructor
Tracey Knihnitski	LINC Instructor
Shirley Mandin	Instructor Aide, Adult Basic Education
Elaine Gallo	Instructor Aide, Adult Basic Education
Tom Wormworth	Instructor Aide, Adult Basic Education
Lindsey Moskal	Instructor Aide, Adult Basic Education
Ramona Matyjanka	Instructor Aide, Adult Basic Education
Charleen Cote	Instructor Aide, Adult Basic Education
Andrea Staples	Practical Nursing Instructor
Jeannine Hinrichsen	Practical Nursing Instructor
Nancy Graham	Office Education Instructor
Dawn Schumilas	Business Certificate Instructor
Carroll Joyes	Continuing Care Assistant Instructor
Ann Boxall	Continuing Care Assistant Instructor
Twila Yackel	Continuing Care Assistant Instructor
Robert Rupchan/ Gerald Neudorf	Industrial Mechanics Instructor
Russ Case	Electrical Instructor

Note: A contract wherein individuals are employed for less than 240 hours or 25 occasions are not included.

Business Administration Students

Financial Performance

In fiscal year 2015-16, Cumberland College experienced a deficit of expenses in excess of revenue of $490,496. This deficit is calculated using a Public Sector Accounting Board (PSAB) standard which is the format the financial statements have been prepared. This deficit also includes amortization of $465,630. The budget for the College was completed and submitted to the Ministry of Advanced Education in non PSAB format and was projected as a $327,333 deficit, which did not include amortization.

The variance between original budget and PSAB actual was $163,163. This was a result of a number of variables including postponing the replacement of an executive position, collecting tuition for additional Continuing Studies programming, reducing bad debts from arrears collection, and the combination of other immaterial items (and additional funding coming from carry-over which isn't recognized as revenue under PSAB).

Internally restricted reserves have been reduced to cover planned program and scholarship funding. The balance of the internally restricted reserves is allocated to specific projects and is shown in note 14 of the financial statements.

A deficit budget has been approved for 2016-17 of $1,028,116 which will draw on these reserves as well. The College maintains unrestricted reserves of 3% of total budgeted operating revenues which currently sit at $200,000.

Performance Measures

University

Performance Measure	3 Yr. Avg. Baseline*	2015-16 Target	2015-16 Actual
Total Enrollment	88.0	85.0	68.0
Participation Rate % of Total College Enrollment	14.9%	16.8%	11.8%
Student Enrollment (Expressed in FLE's)	48.4	55.0	47.4
Aboriginal Participation Enrollment Rate (% of Aboriginals enrolled in University courses)	17.7%	14.0%	27.9%

*3 Year Baseline includes program years: 2012-13, 2013-14, 2014-15

ABE Non-credit

Performance Measure	3 Yr. Avg. Baseline*	2015-16 Target	2015-16 Actual
Total Enrollment (includes casual: distinct bodies)	165.3	113.0	132.0
Student Enrollment (expressed in Full Load Equivalents)	57.1	49.4	59.9
Completers (Full and Part time only: Casual not included)	97.3	140.0	72.0
Completion Rate (% of those completed, casual not included)	60.9%	73.6%	54.5%

*3 Year Baseline includes program years: 2012-13, 2013-14, 2014-15

ABE Credit

Performance Measure	3 Yr. Avg. Baseline*	2015-16 Target	2015-16 Actual
Total Enrollment (includes casual: distinct bodies)	247.0	213	228
Student Enrollment (expressed in Full Load Equivalents)	207.1	214.2	184.1
Participation Rate (% of total College enrollment)	43.0%	62.9%	39.5%
Aboriginal Participation Enrollment Rate (% of Aboriginals enrolled in programs)	81.0%	83.1%	79.4%
Graduates (full-time and part-time: Casual not included)	81.0	85.8	74.0
Graduates (full-time)	74.6	75.1	73.0
Graduates (part-time)	8.0	12.0	1.0
Graduation Rate (% of those graduated, part-time and full-time only casual not included)	32.9%	35.0%	32.5%
Graduation Rate (% of full-time students graduated)	39.0%	40.9%	46.2%
Graduation Rate (% of part-time students graduated)	11.4%	13.3%	1.4%
Proportion of Aboriginal Graduates (among all graduates)	80.1%	75.8%	78.40%
Aboriginal Graduation Rate (among Aboriginal enrolments)	32.6%	31.1%	32.0%
Completers (full-time and part-time only, casual not included)	63.0	57.8	53.0
Completion Rate (% of those completed; casual not included)	25.5%	23.4%	23.3%
Employment Rate (% of graduates contacted who were employed; does not include those in further training)	48.5%	40.6%	47.4%
Aboriginal Employment Rate (among Aboriginals students only)	45.5%	40.9%	33.3%
Pursuing Further Training (based on number contacted)	24.0	26.7	31.0
Pursuing Further Training (% of those contacted)	76.0%	75.1%	75.6%
Rate of Aboriginal Graduates Going on to Further Training (% calculated among Aboriginal Graduates)	73.7%	77.2%	76.5%

*3 Year Baseline includes program years: 2012-13, 2013-14, 2014-15

Skills Training Non-Credit

Performance Measure	3 Yr. Avg. Baseline*	2015-16 Target	2015-16 Actual
Total Enrollment (includes casual: distinct bodies)	167.0	92	121
Student Enrollment (expressed in Full Load Equivalents)	7.2	2.2	5.5

*3 Year Baseline includes program years: 2012-13, 2013-14, 2014-15

Institute Credit

Performance Measure	3 Yr. Avg. Baseline*	2015-16 Target	2015-16 Actual
Total Enrollment (includes casual: distinct bodies)	213.0	180.0	276
Student Enrollment (expressed in Full Load Eqivalents)	105.7	114.1	126.8
Participation Rate (% of total College enrollment)	35.4%	35.6%	45.3%
Aboriginal Participation Enrollment Rate (% of aboriginals enrolled in programs)	31.7%	35.6%	40.5%
Graduates (full-time and part-time: casual not included)	74.0	115.1	60.0
Graduation Rate (% of those graduated, full time and part time only casual not included)	35.0%	49.2%	22.9%
Graduation Rate of those eligible to graduate	53.6%	60.9%	61.9%
Graduation Rate (Full-time students only)	63.8%	71.3%	61.4%
Graduation Rate of those eligible to graduate (full-time students only)	71.3%	81.4%	63.2%
Graduation Rate (Part-time students only)	10.2%	22.8%	3.4%
Graduation Rate of those eligible to graduate (part-time students only)	32.4%	32.1%	60.0%
Proportion of Aboriginal Graduates (among all graduates)	30.3%	37.6%	16.7%
Aboriginal Graduation Rate (% of Aboriginal graduates calculated among Aboriginal enrollments)	34.4%	52.6%	10.5%
Completers (full-time and part time only, casual not included)	79.7	63.7	106.0
Completion Rate (% of those completed; casual not included)	36.2%	29.4%	56.5%
Employment Rate (% of graduates contacted who were employed; does not included those in further training)	77.2%	75.4%	86.4%
Aboriginal Employment Rate (% of Aboriginal graduates contacted who were employed; does not include those in further training)	58.2%	51.0%	84.6%
Pursuing Further Training (based on number contacted)	3.0	3.0	2.0
Pursuing Further Education (% of those contacted)	28.3%	24.8%	25.0%
Rate of Aboriginal Graduates Going on to Further Training (% calculated among Aboriginal Graduates)	24.4%	16.5%	0.0%

*3 Year Baseline includes program years: 2012-13, 2013-14, 2014-15

** Graduation rate of those eligible to grad was lowered by the Primary Care Paramedic program - very few of these students completed their practicum within the year

***The part time graduation rate is low because very few of the part-time stduents were elgible to graduate.

Industry Credit

Performance Measure	3 Yr. Avg. Baseline*	2015-16 Target	2015-16 Actual
Total Enrollment (distinct bodies)	392.7	670.0	373.0
Full-Time and Part-Time Enrollment	43.0	30.0	20.0
Casual Enrollment	349.7	640.0	353.0
Student Enrollment (expressed in Full Load Equivalent)	12.3	10.4	8.9
Participation Rate (% of total College Enrollment)	7.2%	5.3%	3.5%
Aboriginal Participation Enrollment Rate (% of aboriginals enrolled in programs)**	26.2%	39.4%	25.0%
Graduates (full-time and part-time)	41.0	27.0	19.0
Graduation Rate (% of those graduated, casual not included)	96.2%	96.6%	95.0%
Proportion of Aboriginal Graduates (among all graduates)**	27.5%	39.1%	26.3%
Aboriginal Graduation Rate (% of Aboriginal graduates calcualted among aboriginal enrollments)	100.0%	96.6%	100.0%
Completers (full-time and part-time)	2.0	3.0	1.0
Completion Rate (% of those completed; casual not included)	3.8%	5.7%	5.0%

*3 Year Baseline includes program years: 2012-13, 2013-14, 2014-15

** Baseline includes FCED program

Learner Services

Performance Measure	3 Yr. Avg. Baseline*	2015-16 Target	2015-16 Actual
Student Satisfaction Surveys (very good to Excellent)	91.2%	90.0%	92.0%
Number of Scholarships and Bursaries (actual number awarded)	81.67	100	111
Value of Scholarships and Bursaries (actual amount awarded)	$ 79,588.33	$ 113,000	$ 117,214

*3 Year Baseline includes program years: 2012-13, 2013-14, 2014-15

Participant Hours

Performance Measure	3 Yr. Avg. Baseline*	2015-16 Target	2015-16 Actual
Participant Hours	289283	324664	284792
Number of Youth (30 years of age and under) enrolled	657	673	805
Number of Learners enrolled in skills training programs	801	1027	770
Exam invigilations (distance learning)	354		517
Total Exam invigilations (CAAT, ACUPLACER, GED & Distance)	738		807

*3 Year Baseline includes program years: 2012-13, 2013-14, 2014-15

** Large reduction in Non-Credit and Industry credit enrolments for 2012-13

Cumberland College Student Enrollments 2015-2016

Total Student Enrollment										
Program Groups		Number of Students Enrolled								
		2015-16				% change in FLEs	2014-15			
		FT	PT	Casual	FLEs		FT	PT	Casual	FLEs
SKILLS TRAINING	**Institue Credit**									
	Institue Credit - Sask Polytech	87	168	0	125.82	6.1%	108	140	0	118.60
	Institue Credit - Other	0	7	14	1.02	-49.5%	0	18	21	2.01
	Total Institute Credit	87	175	14	126.83	5.2%	108	158	21	121
	Industry Credit	0	20	353	8.90	-39.1%	0	52	387	14.61
	Non-Credit	0	31	90	5.50	-35.6%	0	53	171	8.54
	TOTAL SKILLS TRAINING	87	226	457	141.23	-1.8%	108	263	579	143.76
ADULT BASIC EDUCATION	**BE Credit**									
	Adult 12	108	36	0	120.23	-10.9%	107	40	0	135.00
	BE 10	42	29	0	55.93	3.9%	36	41	0	53.80
	Academic GED	8	5	0	7.97	6.4%	7	0	0	7.49
	Total BE Credit	158	70	0	184.12	-6.2%	150	81	0	196.29
	BE Non-Credit									
	Employability/Life Skills						10	5	0	0.27
	English Language Training	45	15	0	11.56	-52.2%	96	13	0	24.19
	General Academic Studies	32	40	0	48.31	10.8%	26	54	0	43.60
	Total BE Non-Credit	77	55	0	59.87	-12.0%	132	72	0	68.05
	TOTAL ADULT BASIC EDUCATION	235	125	0	243.99	-7.7%	282	153	0	264.34
UNIVERSITY										
	TOTAL UNIVERSITY	50	18	0	47.38	-13.1%	50	23	0	54.52
TOTAL ENROLLMENT		**372**	**369**	**457**	**432.61**	**-6.5%**	**440**	**439**	**579**	**462.62**

Key: FT = Full Time; PT = Part Time; FLE = Full Load Equivalent

Student Enrollment: Tisdale Campus

Program Groups		Number of Students Enrolled								
		2015-16				% change	2014-15			
		FT	PT	Casual	FLEs	in FLEs	FT	PT	Casual	FLEs
SKILLS TRAINING	**Institute Credit**									
	Sask Polytech	22	30	0	30.45	14.2%	21	22	0	26.67
	Other	0	7	14	1.02	-49.5%	0	18	21	2.01
	Total Institute Credit	22	37	14	31.47	9.7%	21	40	21	28.68
	Industry Credit	0	0	103	1.95	16.8%	0	0	83	1.67
	Non-Credit	0	1	6	0.30	-91.4%	0	20	34	3.53
	TOTAL SKILLS TRAINING	22	38	123	33.72	-0.5%	21	60	138	33.88
ADULT BASIC EDUCATION	**ABE Credit**									
	Adult 12	21	11	0	25.55	4.2%	19	17	0	24.52
	BE 10	15	8	0	16.82	59.6%	7	19	0	10.53
	Total ABE Credit	36	19	0	42.37	20.9%	26	36	0	35.05
	ABE Non-Credit									
	Employability/Life Skills						10	5	0	0.27
	English Language Training	15	8	0	3.67	-44.5%	24	7	0	6.61
	General Academic Studies	0	3	0	0.55	-91.9%	0	18	0	6.73
	Total ABE Non-Credit	15	11	0	4.22	-69.0%	34	30	0	13.60
	TOTAL ADULT BASIC EDUCATION	51	30	0	46.58	-4.3%	60	66	0	48.65
UNIVERSITY										
	TOTAL UNIVERSITY	1	6	0	2.50	13.6%	0	6	0	2.20
TOTAL ENROLLMENT		**74**	**74**	**123**	**82.80**	**-2.3%**	**81**	**132**	**138**	**84.73**

Key: FT = Full Time; PT = Part Time; FLE = Full Load Equivalent

Student Enrollment: Melfort Campus

Program Groups		Number of Students Enrolled								
		2015-16				% change	2014-15			
		FT	PT	Casual	FLEs	in FLEs	FT	PT	Casual	FLEs
SKILLS TRAINING	Institue Credit - Sask Polytech	27	78	0	55.38	-5.5%	57	61	0	58.61
	Industry Credit	0	3	143	3.22	-61.5%	0	44	134	8.36
	Non-Credit	0	9	11	1.71	139.8%	0	7	23	0.71
	TOTAL SKILLS TRAINING	27	90	154	60.31	-10.9%	57	112	157	67.68
ADULT BASIC EDUCATION	**ABE Credit**									
	Adult 12	39	16	0	51.41	-7.3%	47	17	0	55.47
	BE 10	11	14	0	15.41	-22.1%	13	17	0	19.79
	Total ABE Credit	50	30	0	66.81	-11.2%	60	34	0	75.25
	ABE Non-Credit									
	English Language Training	21	4	0	5.54	-54.9%	53	3	0	12.29
	General Academic Studies	13	16	0	21.04	293.0%	1	21	0	5.35
	Total ABE Non-Credit	34	20	0	26.58	50.6%	54	24	0	17.65
	TOTAL ADULT BASIC EDUCATION	84	50	0	93.39	0.5%	114	58	0	92.90
UNIVERSITY										
	TOTAL UNIVERSITY	12	16	0	13.10	-34.9%	17	13	0	20.12
TOTAL ENROLLMENT		**123**	**156**	**154**	**166.80**	**-7.7%**	**188**	**183**	**157**	**180.70**

Key: FT = Full Time; PT = Part Time; FLE = Full Load Equivalent

Student Enrollment: Nipawin Campus										
Program Groups		Number of Students Enrolled								
		2015-16				% change	2014-15			
		FT	PT	Casual	FLEs	in FLEs	FT	PT	Casual	FLEs
SKILLS TRAINING	Institue Credit - Sask Polytech	38	58	0	38.83	17.6%	28	58	0	33.03
	Industry Credit	0	16	114	3.73	-13.0%	0	7	167	4.29
	Non-Credit	0	20	76	3.49	-5.6%	0	22	95	3.69
	TOTAL SKILLS TRAINING	38	94	190	46.05	12.3%	28	87	262	41.01
ADULT BASIC EDUCATION	**ABE Credit**									
	Adult 12	48	9	0	43.27	-21.3%	41	8	0	55.01
	BE 10	16	7	0	23.70	0.9%	16	5	0	23.48
	Academic GED	8	5	0	7.97	6.4%	7	0	0	7.49
	Total ABE Credit	72	21	0	74.94	-12.8%	64	13	0	85.98
	ABE Non-Credit									
	General Academic Studies	19	21	0	26.87	-14.0%	25	11	0	31.25
	Total ABE Non-Credit	19	21	0	26.87	-14.0%	25	11	0	31.25
	TOTAL ADULT BASIC EDUCATION	91	42	0	101.81	-13.2%	89	24	0	117.23
UNIVERSITY										
	TOTAL UNIVERSITY	34	5	0	31.78	0.6%	29	14	0	31.60
TOTAL ENROLLMENT		**163**	**141**	**190**	**179.64**	**-5.4%**	**146**	**125**	**262**	**189.84**

Key: FT = Full Time; PT = Part Time; FLE = Full Load Equivalent

Student Enrollment: Hudson Bay Campus										
Program Groups		Number of Students Enrolled								
		2015-16				% change	2014-15			
		FT	PT	Casual	FLEs	in FLEs	FT	PT	Casual	FLEs
ADULT BASIC EDUCATION	**ABE Non-Credit**									
	English Language Training	19	3	0	2.35	-55.5%	19	3	0	5.28
	TOTAL ADULT BASIC EDUCATION	19	3	0	2.35	-55.5%	19	3	0	5
TOTAL ENROLLMENT		**19**	**3**	**0**	**2**	**-56%**	**19**	**3**	**0**	**5**

Key: FT = Full Time; PT = Part Time; FLE = Full Load Equivalent

Equity Participation Enrollments

Program Groups		Number of Students Enrolled																								
		2015-16												2014-15												
		Aboriginal			Visible Minority			Disability			Total Enrollment			Aboriginal			Visible Minority			Disability			Total Enrollment		
		FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas
SKILLS TRAINING	**Institute Credit**																									
	Sask Polytech	32	75	0	5	3	0	1	11	0	87	168	0	41	42	0	4	5	0	1	7	0	108	142	0
	Other	0	1	0	0	0	0	0	0	0	0	7	14	0	0	1	0	0	0	0	0	1	0	18	21
	Total Institute Credit	32	76	0	5	3	0	1	11	0	87	175	14	41	42	1	4	5	0	1	7	1	108	160	21
	Industry Credit	0	5	61	0	1	6	0	0	14	0	20	353	0	11	104	0	0	5	0	3	16	0	52	387
	Total Non-Credit	0	9	17	0	1	1	0	3	1	0	31	90	0	18	21	0	1	3	0	3	1	0	53	171
	TOTAL SKILLS TRAINING	32	90	78	5	5	7	1	14	15	87	226	457	41	71	126	4	6	8	1	13	18	108	265	579
ADULT BASIC EDUCATION	**ABE Credit:**																									
	Adult 12	86	25	0	0	3	0	10	5	0	108	36	0	82	35	0	3	0	0	12	6	0	107	40	0
	Adult 10	36	23	0	0	1	0	7	7	0	42	29	0	34	29	0	0	1	0	9	4	0	36	41	0
	Academic GED	6	0	0	0	0	0	0	0	0	8	5	0	6	0	0	0	0	0	0	0	0	7	0	0
	Total ABE Credit	128	48	0	0	4	0	17	12	0	158	70	0	122	64	0	3	1	0	21	10	0	150	81	0
	ABE Non-Credit:																									
	Employability/Life Skills													10	5	0	0	0	0	4	0	0	10	5	0
	English Language Training	0	0	0	2	0	0	0	0	0	45	15	0	0	1	0	4	1	0	0	0	0	96	13	0
	General Academic Studies	31	27	0	0	0	0	2	3	0	32	40	0	22	35	0	0	1	0	0	6	0	26	54	0
	Total ABE Non-Credit	31	27	0	2	0	0	2	3	0	77	55	0	32	41	0	4	2	0	4	6	0	132	72	0
	TOTAL ADULT BASIC EDUCATION	159	75	0	2	4	0	19	15	0	235	125	0	154	105	0	7	3	0	25	16	0	282	153	0
UNIVERSITY																										
	TOTAL UNIVERSITY	14	5	0	2	0	0	0	0	0	50	18	0	13	4	0	1	1	0	0	0	0	50	23	0
TOTAL ENROLLMENT		205	170	78	9	9	7	20	29	15	372	369	457	208	180	126	12	10	8	26	29	18	440	441	579

Key: FT = Full Time; PT = Part Time; FLE = Full Load Equivalent

Student Success

Program Groups		Number of Students Enrolled																							
		2015-16												2014-15											
		Total Students Completed			Total Students Graduated			Total Employed			Total Going to Further Training			Total Students Completed			Total Students Graduated			Total Employed			Total Going to Further Training		
		FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas
SKILLS TRAINING	Institute Credit																								
	Sask Polytech	19	108	0	54	6	0	28	13	0	6	29	0	15	91	0	62	3	0	42	29	0	5	4	0
	Other				na	na	na	na	na	na	na	na	na	0	18	21	na	na	na	na	na	na	na	na	na
	Total Institute Credit	19	108	0	54	6	0	28	13	0	6	29	0	15	109	21	62	3	0	42	29	0	5	4	0
	Industry Credit	0	1	23	0	19	335	0	0	0	0	0	0	0	7	21	0	49	376	0	19	0	0	0	0
	Total Non-Credit	0	30	90	na	na	na	na	na	na	na	na	na	0	48	168	na	na	na	na	na	na	na	na	na
	TOTAL SKILLS TRAINING	19	139	113	54	25	335	28	13	0	6	29	0	15	164	210	62	52	376	42	48	0	5	4	0
ADULT BASIC EDUCATION	ABE Credit:																								
	Adult 12	29	3	0	56	0	0	12	1	0	34	1	0	37	4	0	51	2	0	12	1	0	47	3	0
	Adult 10	14	4	0	16	0	0	1	0	0	24	4	0	7	4	0	20	3	0	1	1	0	11	1	0
	Academic GED	3	0	0	1	1	0	0	0	0	0	0	0	3	0	0	2	0	0	0	0	0	3	0	0
	Total ABE Credit	46	7	0	73	1	0	13	1	0	58	5		47	8	0	73	5	0	13	2	0	61	4	0
	Basic Education Non-Credit:																								
	Employability/Life Skills													10	0	0	na	na	na	na	na	na	na	na	na
	English Language Training	31	1	0	na	na	na	na	na	na	na	na	na	37	2	0	na	na	na	na	na	na	na	na	na
	General Academic Studies	25	15	0	na	na	na	0	0	0	6	3	0	15	27	0	na	na	na	1	6	0	12	8	0
	Total ABE Non-Credit	56	16	0	0	0	0	0	0	0	6	3	0	62	29	0	0	0	0	1	6	0	12	8	0
	TOTAL ADULT BASIC EDUCATION	102	23	0	73	1	0	13	1	0	64	8	0	109	37	0	73	5	0	14	8	0	73	12	0
UNIVERSITY																									
	TOTAL UNIVERSITY	19	17	0	na	na	na	na	na	na	na	na	na	21	20	0	na	na	na	na	na	na	na	na	na
TOTAL ENROLLMENT		145	179	113	135	26	335	41	14	0	70	37	0	145	221	210	135	57	376	56	56	0	78	16	0

Key: FT = Full Time; PT = Part Time; FLE = Full Load Equivalent

Student Success by Equity Participation

Program Groups		Number of Students Enrolled																		
		2015-16									2014-15									
		Aboriginal			Visible Minority			Disability			Aboriginal			Visible Minority			Disability		
		E	C	G	E	C	G	E	C	G	E	C	G	E	C	G	E	C	G
SKILLS TRAINING	**Institute Credit**																			
	Institue Credit - Sask Polytech	94	62	10	8	3	3	12	6	0	83	35	18	9	3	3	8	3	0
	Institute Credit - Other	1	1	na	0	0	na	0	0	na	1	1	na	0	0	na	1	1	na
	Total Institute Credit	95	63	10	8	3	3	12	6	0	84	36	18	9	3	3	9	4	0
	Industry Credit	66	16	56	7	0	7	14	2	12	115	22	105	5	0	5	19	4	16
	Total Non-Credit	26	26	na	2	2	na	4	4	na	39	35	na	4	4	na	4	3	na
	TOTAL SKILLS TRAINING	187	105	66	17	5	10	30	12	12	238	93	123	18	7	8	32	11	16
ADULT BASIC EDUCATION	**ABE Credit:**																			
	Adult 12	111	25	43	0	0	0	10	4	2	117	30	44	3	0	3	18	2	8
	Adult 10	59	14	13	1	0	0	14	5	1	63	8	23	1	0	0	13	3	5
	Academic GED	11	2	2	0	0	0	0	0	0	6	3	1	0	0	0	0	0	0
	Total ABE Credit	181	41	58	1	0	0	24	9	3	186	41	68	4	0	3	31	5	13
	ABE Non-Credit:																			
	Employability/Life Skills										15	10	na	0	0	na	4	4	na
	English Language Training	0	0	na	2	2	na	0	0	na	1	0	na	5	2	na	0	0	na
	General Academic Studies	58	32	na	0	0	na	5	2	na	57	26	na	1	0	na	6	3	na
	Total ABE Non-Credit	58	32	0	2	2	0	5	2	0	73	36	0	6	2	0	10	7	0
	TOTAL ADULT BASIC EDUCATION	239	73	58	3	2	0	29	11	3	259	77	68	10	2	3	41	12	13
UNIVERSITY																				
	TOTAL UNIVERSITY	19	11	na	2	1	na	0	0	na	17	7	na	2	1	na	0	0	na
TOTAL ENROLLMENT		445	189	124	22	8	10	59	23	15	514	177	191	30	10	11	73	23	29

Key: E = Enrollment; C = Completers; G = Graduates

CUMBERLAND COLLEGE
Financial Statements
Year Ended June 30, 2016

CUMBERLAND COLLEGE
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Year Ended June 30, 2016

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Management's Responsibility for Financial Reporting

The financial statements of Cumberland College have been prepared in accordance with Canadian public sector accounting standards. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of Cumberland College 's reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Board of Directors is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board meets periodically with management and the College's auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Board approves the financial statements. The Board also reviews the engagement or authorizes the re-appointment of the external auditors.

The financial statements have been audited on behalf of the College by NeuPath Group Chartered Accountants in accordance with Canadian generally accepted auditing standards.

Dr. Tom Weegar, President and CEO

Corrina Stevenson, Acting Chair

Nipawin, Saskatchewan
September 27, 2016

NeuPath Group, PC Inc.
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of Cumberland College

We have audited the accompanying financial statements of Cumberland College, which comprise the statement of financial position as at June 30, 2016 and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

(continues)

Independent Auditor's Report to the Members of Cumberland College *(continued)*

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Cumberland College as at June 30, 2016 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Chartered Accountants

Nipawin, Saskatchewan
September 27, 2016

CUMBERLAND COLLEGE

Statement of Financial Position (Statement 1)

June 30, 2016

	2016	2015
Financial Assets		
Cash and cash equivalents *(Note 3)*	$ 2,769,741	$ 2,944,333
Accounts receivable *(Note 4)*	102,995	191,291
	2,872,736	3,135,624
Liabilities		
Accounts payable and accrued liabilities *(Note 6)*	104,155	234,219
Accrued salaries and benefits *(Note 7)*	177,117	178,990
Deferred revenue *(Note 8.)*	81,069	144,053
Liability for employee future benefits *(Note 9)*	127,800	127,300
	490,141	684,562
Net Financial Assets	2,382,595	2,451,062
Non-Financial Assets		
Tangible capital assets *(Schedule 5)*	5,408,183	5,829,913
Prepaid expenses	27,228	27,527
	5,435,411	5,857,440
Accumulated Surplus *(Note 14)*	$ 7,818,006	$ 8,308,502

Contractual obligations

Contingent liability *(Note 16)*

ON BEHALF OF THE BOARD

Director

Director

See notes to financial statements

CUMBERLAND COLLEGE

Statement of Operations and Accumulated Surplus (Statement 2)

Year Ended June 30, 2016

	(Budget - note 12) 2016	2016	2015
REVENUES (Schedule 2)			
Provincial government			
Grants	$ 4,906,854	$ 4,815,922	$ 4,754,752
Other	317,704	258,933	347,960
Federal government			
Other	115,249	80,835	187,736
Other revenue			
Administrative recoveries	-	8,822	7,172
Contracts	254,184	445,075	531,432
Interest	40,000	34,683	47,360
Rents	800	1,535	2,145
Resale items	44,900	133,232	125,065
Tuition	639,220	822,398	722,610
Donations	74,000	49,140	56,862
Other	14,000	37,215	23,658
	6,406,911	6,687,790	6,806,752
EXPENSES (Schedule 3)			
General	2,717,630	2,923,566	3,229,827
Skills training	1,170,786	1,594,134	1,922,917
Basic education	1,763,021	1,625,675	1,766,568
Services	535,369	555,382	506,486
University	399,438	362,479	356,129
Scholarships	148,000	117,050	111,990
	6,734,244	7,178,286	7,893,917
Surplus (Deficit) for the Year from Operations	(327,333)	(490,496)	(1,087,165)
Accumulated Surplus, Beginning of Year	9,395,667	8,308,502	9,395,667
Accumulated Surplus, End of Year	$ 9,068,334	$ 7,818,006	$ 8,308,502

See notes to financial statements

CUMBERLAND COLLEGE

Statement of Changes in Net Financial Assets (Statement 3)

Year Ended June 30, 2016

	Budget 2015	2016	2015
Surplus (Deficit) for the Year from Operations	$ (327,333)	$ (490,496)	$ (1,087,165)
Acquisition of tangible capital assets	-	(43,900)	(24,098)
Amortization of tangible capital assets	-	450,956	441,399
Loss (gain) on disposal of tangible capital assets	-	14,673	-
Use (purchase) of prepaid expenses	-	300	1,799
Change in net financial assets	(327,333)	(68,467)	(668,065)
Net financial assets at beginning of year	3,119,127	2,451,062	3,119,127
Net financial assets at end of year	$ 2,791,794	$ 2,382,595	$ 2,451,062

See notes to financial statements

CUMBERLAND COLLEGE

Statement of Cash Flows (Statement 4)

Year Ended June 30, 2016

	2016	2015
OPERATING ACTIVITIES		
Surplus (Deficit) for the Year from Operations	$ (490,496)	$ (1,087,165)
Items not affecting cash:		
Amortization of tangible capital assets	450,956	441,399
Loss (gain) on disposal of tangible capital assets	14,673	-
	(24,867)	(645,766)
Changes in non-cash working capital:		
Accounts receivable	88,296	493,351
Accounts payable and accrued liabilities	(130,064)	125,111
Accrued salaries and benefits	(1,873)	17,344
Deferred revenue	(62,984)	144,053
Liability for employee future benefits	500	5,400
Prepaid expenses	300	1,799
	(105,825)	787,058
Cash flow from (used by) operating activities	(130,692)	141,292
CAPITAL ACTIVITIES		
Purchase of tangible capital assets	(43,900)	(24,098)
INCREASE (DECREASE) IN CASH FLOW	(174,592)	117,194
Cash and cash equivalents - beginning of year	2,944,333	2,827,139
Cash and cash equivalents - end of year	$ 2,769,741	$ 2,944,333

See notes to financial statements

CUMBERLAND COLLEGE

Notes to Financial Statements

Year Ended June 30, 2016

1. PURPOSE AND AUTHORITY

Cumberland College (formerly Cumberland Regional College) (the College) was established by Saskatchewan Order in Council #34/75 dated January 14, 1974.

The College offers educational services and programs under the authority of Section 14 of *The Regional Colleges Act*. The College Board of Directors plays an integral part in strategic direction and management guidance.

The purpose of the College is to provide credit and non-credit classroom and vocational training to meet the needs of the regional constituents and industry. The Cumberland College is exempt from the payment of income tax.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As a government not-for-profit organization, the College prepared these financial statements in accordance with Canadian public sector accounting standards for government reporting entities. The accounting standards followed for government not-for-profit organizations is the CPA Canada Public Sector Accounting (PSA) Handbook.

College Reporting Entity

The financial statements include all of the assets, liabilities, revenues and expenses of the College reporting entity.

Measurement Uncertainty and the Use of Estimates

The preparation of financial statements in conformity with PSA standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Uncertainty in the determination of the amount at which an item is recognized or disclosed in financial statements is known as measurement uncertainty. Such uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount.

Measurement uncertainty that may be material to these financial statements exists for:

- the liability for employee future benefits of $127,800 (2015 - $127,300) because actual experience may differ significantly from actuarial or historical estimations and assumptions;
- useful lives of tangible capital assets and related amortization for buildings, leasehold improvements, furniture and equipment and vehicles because actual experience may differ from historical estimations and assumptions;
- allowance for doubtful accounts of $21,800 (2015 - $45,429) because actual collections of accounts receivable may differ from estimated collections.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known. While best estimates are used for reporting items subject to measurement uncertainty, it is reasonably possible that changes in future conditions, occurring within one fiscal year, could require a material change in the amounts recognized or disclosed.

(continues)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Financial Instruments

Financial instruments create rights and obligations to receive or deliver economic benefits. Financial instruments include cash and cash equivalents, accounts receivable, accrued salaries and benefits and accounts payable and accrued liabilities.

Financial instruments are assigned to one of two measurement categories: fair value, or cost or amortized cost.

i) **Fair Value**
Fair value measurement applies to portfolio investments in equity instruments that are quoted in an active market.

As at June 30, 2016 and June 30, 2015 the College did not own any portfolio investments in equity instruments.

ii) **Cost or Amortized Cost**
All other financial assets and financial liabilities are measured at cost or amortized cost. Transaction costs are a component of cost for financial instruments measured using cost or amortized cost. Receivables are measured at amortized cost. Due to their short-term nature, the amortized cost of these instruments approximates their fair value.

Financial Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Valuation allowances are used where considered necessary to reduce the amounts reported for financial assets to their net realizable value.

Cash and Cash Equivalents consist of cash and bank deposits.

Accounts Receivable are shown net of allowance for doubtful accounts to reflect their expected net recoverable value. Valuation allowances are recorded where recovery is considered uncertain. Changes in valuation allowances are recorded in the statement of operations.

Liabilities

Liabilities are present obligations arising from transactions and events occurring prior to year end, which will be satisfied in the future through the use of assets or another form of economic settlement.

Accrued Salaries and Benefits represents salaries and benefits owing to or on behalf of work performed by employees, but not yet paid, at the end of the fiscal period. Amounts are payable within one year.

Accounts Payable and Accrued Liabilities include accounts payable and accrued liabilities owing to third parties for goods supplied and services rendered, but not yet paid, at the end of the fiscal period. Amounts are payable within one year.

(continues)

CUMBERLAND COLLEGE

Notes to Financial Statements

Year Ended June 30, 2016

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Deferred revenue from government transfers represents restricted grants with stipulations that give rise to a liability for which the stipulations have not yet been fulfilled. The revenue is recognized as the stipulation liabilities are settled. Deferred revenue from non-government sources represents revenue related to fees or services received in advance of the fee being earned or the services being performed, and other contributions for which the contributor has placed restrictions on the use of the resources. Tuition and fee revenue is recognized as the course is delivered, revenue from contractual services is recognized as the services are delivered, and revenue from other contributions is recognized in the fiscal year in which the resources are used for the purpose specified.

Liability for Employee Future Benefits represents non-vesting sick leave benefits that accrue to the College's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method pro-rated on service and management's best estimate of expected sick leave usage, discount rate, inflation, salary escalation, termination and retirement rates and mortality. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups. Actuarial valuations are performed periodically. Extrapolations of these valuations are made when a valuation is not done in the current fiscal year.

Non-Financial Assets

Non-financial assets are assets held for consumption in the provision of services. These assets do not normally provide resources to discharge the liabilities of the College unless they are sold.

Tangible Capital Assets have useful lives extending beyond the accounting period, are used by the College to provide services to the public and are not intended for sale in the ordinary course of operations. Tangible capital assets are recorded at cost and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset. The College does not capitalize interest incurred while a tangible capital asset is under construction. Contributed tangible capital assets are recorded at their fair value at the date of receipt.

The cost of depreciable tangible capital assets, net of any residual value, is amortized on a straight line basis over their estimated useful lives as follows:

Buildings	20 years
Leasehold improvements	20 years
Furniture, equipment and computers	3 to 10 years
Automotive equipment	5 years
System development	3 years

Write-downs are accounted for as expenses in the statement of operations.

Assets that have a historical or cultural significance, such as works of art and other cultural artifacts, are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with these properties cannot be made.

Prepaid Expenses are prepaid amounts for goods or services such as insurance premiums, membership fees, Workers' Compensation premiums, advertising, rent etc., which will provide economic benefits in one or more future periods. The prepaid amount is recognized as an expense in the year the goods or services are consumed.

(continues)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Employee Pension Plans

Multi-Employer Defined Benefit Plans
The College's employees participate in one of the following multi-employer defined benefit plans:

i) Teachers and other employees holding a teaching certificate participate in either the retirement plan of the Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP). The College's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.

ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). In accordance with PSA standards, the plan is accounted for as a defined contribution plan whereby the College's contributions are expensed when due.

Revenue Recognition

Revenues are recorded on the accrual basis. Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues, provided the amount to be received can be reasonably estimated and collection is reasonably assured.

The College's major sources of revenue include the following:

i) **Government Transfers (Grants)**
Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability.

ii) **Fees and Services**
Revenues from tuition fees and other services are recognized in the year they are earned. Amounts that are restricted pursuant to legislation, regulation or agreements with external parties that may only be used in the conduct of certain programs or in the delivery of specific services and transactions are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

iii) **Interest Income**
Interest is recognized on an accrual basis when it is earned.

iv) **Other (Non-Government Transfer) Contributions**
Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the College if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

(continues)

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2016

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

Contingent Liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

3. CASH AND CASH EQUIVALENTS

Due to the short-term nature of the investments, market value of cash and cash equivalents approximates costs. The College's cash and cash equivalents consist solely of cash and bank deposits.

4. ACCOUNTS RECEIVABLE

All accounts receivable presented on the statement of financial position are net of any valuation allowances for doubtful accounts.

	2016	2015
Provincial government:		
Advanced Education/Economy	$ 19,977	$ 26,038
Federal government	41,201	93,955
Other receivables	63,617	116,727
	124,795	236,720
Allowance for Doubtful Accounts	(21,800)	(45,429)
	$ 102,995	$ 191,291

5. BANK INDEBTEDNESS

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of $100,000 that bears interest at bank prime less 0.5% per annum. This line of credit is authorized by a borrowing resolution by the Board and is secured by a general security agreement. The balance drawn on the line of credit at June 30, 2016 was $nil (2015 - $nil).

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2016	2015
Trade payables and accrued liabilities	$ 77,848	$ 204,070
Deposits	26,307	30,149
	$ 104,155	$ 234,219

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2016

7. ACCRUED SALARIES AND BENEFITS

	2016	2015
Accrued vacation salaries	$ 177,117	$ 178,990

8. DEFERRED REVENUE

Deferred revenue consists of non-government revenues, as follows:

	June 30, 2015	Additions during the year	Revenue recognized in the year	June 30, 2016
International Minerals Innovation Institute	$ 144,053	101,346	183,155	62,244
Tuition fees	-	18,825	-	18,825
	$ 144,053	120,171	183,155	81,069

CUMBERLAND COLLEGE

Notes to Financial Statements

Year Ended June 30, 2016

9. LIABILITY FOR EMPLOYEE FUTURE BENEFITS

The College provides accumulating non-vested sick leave benefits to its employees. Significant assumptions include an estimate of inflation, discount rate, employee demographics and sick leave usage of active employees. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position.

Details of the employee future benefits are as follows:

	June 30, 2016	June 30, 2015
Actuarial valuation date	August 8, 2016	June 30, 2013
Long-term assumptions used:		
Salary escalation rate	1.50%	1.75%
Discount rate	1.9%	2.3%
Expected average remaining service life (years)	10.7	10.7

	2016	2015
Liability for Employee Future Benefits		
Accrued Benefit Obligation - beginning of year	$ 131,200	$ 123,500
Current period benefit cost	16,600	22,900
Valuation effect	(20,700)	-
Interest cost	2,500	3,500
Benefit payments	(18,900)	(21,100)
Actuarial (gains) losses	2,700	2,400
Actuarial Benefit Obligation - end of year	113,400	131,200
Unamortized Net Actuarial Gains (Losses)	14,400	(3,900)
Liability for Employee Future Benefits	$ 127,800	$ 127,300

	2016	2015
Employee Future Benefits Expense		
Current period benefit cost	$ 16,600	$ 22,900
Amortization of net actuarial (gain) loss	300	100
Benefit cost	16,900	23,000
Interest cost on unfunded employee future benefit obligation	2,500	3,500
Total Employee Future Benefit Expense	$ 19,400	$ 26,500

10. EMPLOYEE PENSION PLANS

Multi-Employer Defined Benefit Plans

i) Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP):

The STRP and STSP provide retirement benefits based on length of service and pensionable earnings.

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The College's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans. Accordingly, these financial statements do not include any expense for employer contributions to these plans. Net pension assets or liabilities for these plans are not reflected in these financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

Details of the contributions to these plans for the College's employees are as follows:

	2016			2015
	STRP	STSP	TOTAL	TOTAL
Number of active College members	14	2	16	17
Member contribution rate (percentage of salary)				
Integrated rate	10.2%	6.05%		9.1%/6.05%
Non-integrated rate	12.4%	7.85%		11.3%/7.85%
Member contributions for the year	$100,253	$9,582	$109,835	$118,814

ii) Municipal Employees' Pension Plan (MEPP)

The MEPP provides retirement benefits based on length of service and pensionable earnings.

The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. Any actuarially determined deficiency is the responsibility of the participating employers and employees which could affect future contribution rates and/or benefits.

The contributions to the MEPP by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized in these financial statements. In accordance with PSA standards, the plan is accounted for as a defined contribution plan whereby the College's contributions are expensed when due.

Details of the MEPP are as follows:

	2016	2015
Number of active College members	53	56
Member contribution rate (percentage of salary)	8.15%	8.15%
College contribution rate (percentage of salary)	8.15%	8.15%
Member contributions for the year	$192,436	$193,904
College contributions for the year	$192,436	$193,904

CUMBERLAND COLLEGE

Notes to Financial Statements

Year Ended June 30, 2016

11. RISK MANAGEMENT

The College is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk and market risk (consisting of interest rate risk).

i) Credit Risk

Credit risk is the risk to the College from potential non-payment of accounts receivable. The credit risk related to the College's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the College has adopted credit policies which includes close monitoring of overdue accounts. The College does not have a significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect an impairment in collectability.

The College is also exposed to credit risk from cash and cash equivalents. The College manages this credit risk by dealing solely with reputable banks and financial institutions. The College invests surplus funds to earn investment income with the objective of maintaining safety of principal and providing liquidity to meet cash flow requirements.

ii) Liquidity Risk

Liquidity risk is the risk that the College will not be able to meet its financial obligations as they come due. The College manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing and financing activities.

iii) Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The College's interest rate exposure is limited to cash and cash equivalents. The College also has an authorized bank line of credit of $100,000 with interest payable monthly at a rate of prime less 0.5%. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of June 30, 2016 or June 30, 2015.

The College minimizes these risks by:

- holding cash in an account at a Canadian financial institution, denominated in Canadian currency
- investing surplus cash in variable rate savings accounts
- managing cash flows to minimize utilization of its bank line of credit

12. BUDGET FIGURES

Budget figures included in the financial statements have been derived from the budget approved by the Board of Directors on April 28, 2015 and the Minister of Advanced Education on June 29, 2015. The budget figures are unaudited.

13. RELATED PARTIES

These financial statements include transactions with related parties. The College is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges and crown corporations under the common control of the Government of Saskatchewan. The College is also related to non-Crown enterprises that the Government jointly controls or significantly influences. In addition, the College is related to other non-Government organizations by virtue of its economic interest in these organizations.

Related Party Transactions:

Transactions with these related parties are in the normal course of operations. Amounts due to or from and the recorded amounts of transactions resulting from these transactions are included in the financial statements and the table below. They are recorded at exchange amounts which approximate prevailing market rates charged by those organizations and are settled on normal trade terms.

	2016	2015
Revenues:		
Community Initiatives Fund	$ -	$ 3,920
Gabriel Dumont Institute	-	20,000
Kelsey Trail Health Region	68,059	33,408
Ministry of Central Services	52,057	-
Ministry of Advanced Education/Economy	4,986,093	5,065,930
North East School Division	219,759	194,307
Sask Advantage Scholarship	31,500	24,500
Saskatchewan Polytechnic	14,882	-
Sask Power	12,570	25,340
Saskatchewan Workers Compensation Board	8,648	9,500
University of Saskatchewan	1,260	-
University of Regina	3,647	-
	$ 5,398,475	$ 5,376,905

(continues)

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2016

13. RELATED PARTIES *(continued)*

	2016	2015
Expenses:		
Association of Saskatchewan Regional Colleges	$ 30,419	$ 43,267
Ministry of Central Services	52,732	74,484
Ministry of Finance	7,310	14,528
Gabriel Dumont Institute	285	1,588
North East School Division	131,210	142,496
Other Regional Colleges	10,636	15,356
Sask Energy	11,778	11,843
Sask Power	33,107	31,684
Kelsey Trail Health Region	4,277	440
Municipal Employees Pension Plan	387,005	387,809
SGI	4,189	1,121
Sask Apprenticeship & Trade Certification Commission	20	40
Sask Government Employees Union	103,476	105,577
Saskatchewan Indian Institute of Technologies	163	-
Sask Polytechnic	635,874	700,913
Saskatchewan Professional Development Unit	1,680	-
STC	38	39
Saskatchewan Teachers Federation	25	-
Saskatchewan Teachers Retirement Plan	100,973	98,285
Saskatchewan Teachers Superannuation Commission	12,020	12,917
Saskatchewan Workers' Compensation Board	14,288	14,810
Sask Tel/Sask Mobility	45,618	49,643
Sun West School Division	2,500	-
Technical Safety Authority of Saskatchewan	183	-
Tourism Saskatchewan	2,724	8,657
University of Saskatchewan	55,062	600
University of Regina	221,500	235,567
	$ 1,869,092	$ 1,951,664
Accounts Receivable:		
Kelsey Trail Health Region	$ -	$ 33,408
Ministry of Advanced Education/Economy	19,977	26,038
Other Regional Colleges	1,456	1,644
Sask Polytechnic	58	1,465
Saskatchewan Government Employees Union	8,984	7,172
Saskatchewan Workers' Compensation Board	334	-
University of Regina	95	616
	$ 30,904	$ 70,343
Accounts Payable and Accrued Liabilities:		
Ministry of Central Services	$ 2,931	$ 4,303
Municipal Employees Pension Plan	27	-
North East School Division	12,147	12,570
Other Regional Colleges	1,100	-
University of Saskatchewan	-	22,620
	$ 16,205	$ 39,493

(continues)

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2016

13. RELATED PARTIES *(continued)*

	2016	2015

In addition, the College pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases and customer sales on items that are deemed taxable. Taxes paid are recorded as part of the cost of those purchases.

The College receives long distance telephone services between major centres from SaskTel, a related party, at reduced rates available to Government agencies.

Other transactions with related parties and amounts due to/from them are described separately in the financial statements or notes thereto.

CUMBERLAND COLLEGE

Notes to Financial Statements

Year Ended June 30, 2016

14. ACCUMULATED SURPLUS

Accumulated surplus represents the financial assets and non-financial assets of the College less liabilities. This represents the accumulated balance of net surplus arising from the operations of the College.

Certain amounts of the accumulated operating surplus, as approved by the Board, have been designated for specific future purposes such as for program development, human resources, capital reserves, etc. These internally restricted amounts are included in the accumulated surplus presented in the statement of financial position.

The College does not maintain separate bank accounts for the internally restricted amounts.

Details of accumulated surplus are as follows:

	June 30, 2015	Additions during the year	Reductions during the year	June 30, 2016
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	$ 5,829,913	$ 43,900	$ (465,630)	$ 5,408,183
Internally Restricted Operating Surplus:				
Capital Projects:				
Melfort campus development	246,500	-	-	246,500
Melfort campus	-	342,420	-	342,420
Nipawin facility	187,358	-	-	187,358
Other:				
Operations	56,728	-	-	56,728
Programs and services	375,620	-	(157,287)	218,333
ABE	299,668	-	(53,204)	246,464
ABE on reserve	242,240	-	(71,296)	170,944
ESL	28,248	-	(28,248)	-
Skills training	29,523	-	(29,523)	-
Learner support	378,494	-	-	378,494
Scholarships - ministry	47,032	-	(47,032)	-
Scholarships - donors	27,988	16,120	(27,988)	16,120
Building operating maintenance	100,000	-	-	100,000
Preventative maintenance renewal	22,000	-	-	22,000
Professional development	22,685	3,484	(16,212)	9,957
Initiatives	214,505	-	-	214,505
	2,278,589	362,024	(430,790)	2,209,823
Unrestricted Operating Surplus	200,000	430,790	(430,790)	200,000
Total Accumulated Surplus	$ 8,308,502	$ 836,714	$ (1,327,210)	$ 7,818,006

15. CONTRACTUAL OBLIGATIONS

Significant operating lease obligations of the College are as follows:

	Copier Leases
2017	$ 15,584
2018	15,584
2019	3,896
	$ 35,064

16. CONTINGENT LIABILITY

A union representing employees of an employer unrelated to the College has applied by Notice of Motion for an order quashing purported decisions of the Municipal Employees Pension Plan, relating to the application of actuarial surplus in the fund, as well as other relief. Several participating employers, including the College have been named. The outcome of this action is not determinable as at the date of reporting and, accordingly, no provision has been made in these financial statements for any liability that may result.

CUMBERLAND COLLEGE
Schedule of Revenues and Expenses by Function (Schedule 1)
For the year ended June 30, 2016

	2016 Actual								2016	2016	2015
	General	Skills Training		Basic Education		Services		University	Scholarships			
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel	Credit		Actual	Budget	Actual
Revenues (Schedule 2)												
Provincial government	$ 2,422,293	$ 934,888	$ 6,052	$ 1,383,072	$ 97,627	$ 230,923	$ -	$ -	$ -	$ 5,074,855	$ 5,224,558	$ 5,102,712
Federal government	(26,532)	-	-	-	107,367	-	-	-	-	80,835	115,249	187,736
Other	56,167	651,743	268,675	219,759	5,230	31,441	-	249,945	49,140	1,532,100	1,067,104	1,516,304
Total Revenues	2,451,928	1,586,631	274,727	1,602,831	210,224	262,364	-	249,945	49,140	6,687,790	6,406,911	6,806,752
Expenses (Schedule 3)												
Agency contracts	-	460,127	134,909	13,258	145	3,760	-	234,258	-	846,457	734,502	1,088,723
Amortization	465,630	-	-	-	-	-	-	-	-	465,630	-	441,399
Equipment	60,246	21,209	1,765	12,646	2,327	7,228	2,101	942	-	108,464	154,610	126,137
Facilities	219,507	-	2,393	4,167	6,833	165	34	1,341	-	234,440	289,138	314,735
Information technology	84,116	399	-	1,705	-	1,509	-	-	-	87,729	128,060	109,921
Operating	362,458	253,674	45,129	87,891	17,279	55,790	2,413	5,518	-	830,152	758,276	1,015,155
Personal services	1,731,610	580,652	93,877	1,332,372	147,052	394,534	87,848	120,420	-	4,488,365	4,521,658	4,685,857
Scholarships	-	-	-	-	-	-	-	-	117,050	117,050	148,000	111,990
Total Expenses	2,923,566	1,316,061	278,073	1,452,039	173,636	462,986	92,396	362,479	117,050	7,176,286	6,734,244	7,893,917
Surplus (Deficit) for the year	$ (471,638)	$ 270,570	$ (3,346)	$ 150,792	$ 36,588	$ (200,622)	$ (92,396)	$ (112,534)	$ (67,910)	$ (490,496)	$ (327,333)	$ (1,087,165)

CUMBERLAND COLLEGE
Schedule of Revenues by Function (Schedule 2)
for the year ended June 30, 2016

	2016 Actual									2016	2016	2015
	General	Skills Training		Basic Education		Services		University	Scholarships	Total Revenues Actual	Total Revenues Budget	Total Revenues Actual
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel	Credit				
Provincial Government												
Advanced Education/ Economy												
Operating grants	$ 2,315,540	$ -	$ -	$ 25,500	$ -	$ 191,160	$ -	$ -	$ -	$ 2,532,200	$ 2,545,300	$ 2,561,000
Program grants	-	934,888	5,792	1,208,374	56,500	8,468	-	-		2,214,022	2,361,554	2,193,752
Capital grants	69,700	-	-	-	-	-	-	-	-	69,700	-	-
	2,385,240	934,888	5,792	1,233,874	56,500	199,628	-	-	-	4,815,922	4,906,854	4,754,752
Contracts	-	-	260	149,198	41,127	31,295	-	-	-	221,880	278,863	311,178
Other	-	-	-	-	-	-	-	-	-	-	-	-
	2,385,240	934,888	6,052	1,383,072	97,627	230,923	-	-	-	5,037,802	5,185,717	5,065,930
Other provincial	37,053	-	-	-	-	-	-	-	-	37,053	38,841	36,782
Total Provincial	2,422,293	934,888	6,052	1,383,072	97,627	230,923	-	-	-	5,074,855	5,224,558	5,102,712
Federal Government												
Operating grants	-	-	-	-	-	-	-	-	-	-	-	-
Program grants	-	-	-	-	-	-	-	-	-	-	-	-
Capital grants	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Other Federal	(26,532)	-	-	-	107,367	-	-	-	-	80,835	115,249	187,736
Total Federal	(26,532)	-	-	-	107,367	-	-	-	-	80,835	115,249	187,736
Other Revenue												
Admin recovery	8,822	-	-	-	-	-	-	-	-	8,822	-	7,172
Contracts	-	183,995	34,708	219,759	-	5,353	-	1,260	-	445,075	254,184	531,432
Interest	34,683	-	-	-	-	-	-	-	-	34,683	40,000	47,360
Rents	1,535	-	-	-	-	-	-	-	-	1,535	800	2,145
Resale items	-	102,773	27,248	-	1,286	-	-	1,925	-	133,232	44,900	125,065
Tuitions	-	364,975	206,719	-	3,944	-	-	246,760	-	822,398	639,220	722,610
Donations	-	-	-	-	-	-	-	-	49,140	49,140	74,000	56,862
Other	11,127			-	-	26,088	-	-	-	37,215	14,000	23,658
Total Other	56,167	651,743	268,675	219,759	5,230	31,441	-	249,945	49,140	1,532,100	1,067,104	1,516,304
Total Revenues	$ 2,451,928	$ 1,586,631	$ 274,727	$ 1,602,831	$ 210,224	$ 262,364	$ -	$ 249,945	$ 49,140	$ 6,687,790	$ 6,406,911	$ 6,806,752

CUMBERLAND COLLEGE
Schedule of Expenses by Function (Schedule 3)
For the year ended June 30, 2016

	2016 Expenses Actual									2016	2016	2015
	General (Schedule 4)	Skills Training		Basic Education		Services		University	Scholarships	Total Expenses Actual	Total Expenses Budget	Total Expenses Actual
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel	Credit				
Agency Contracts												
Contracts	$ -	$ 460,127	$ 134,909	$ 13,258	$ 145	$ 3,760	$ -	$ 234,258	$ -	$ 846,457	$ 734,502	$ 1,088,723
Instructors	-	-	-	-	-	-	-	-	-	-	-	-
	-	460,127	134,909	13,258	145	3,760	-	234,258	-	846,457	734,502	1,088,723
Amortization	465,630	-	-	-	-	-	-	-	-	465,630	-	441,399
Equipment												
Equipment (non-capital)	16,372	16,875	-	2,132	-	-	-	-	-	35,379	62,000	41,794
Rental	43,413	4,334	1,765	10,514	2,327	7,228	2,101	942	-	72,624	88,310	83,503
Repairs and maintenance	461	-	-	-	-	-	-	-	-	461	4,300	840
	60,246	21,209	1,765	12,646	2,327	7,228	2,101	942	-	108,464	154,610	126,137
Facilities												
Building supplies	22,097	-	-	-	62		34	-	-	22,193	15,130	17,659
Grounds	11,168	-	-	-	-	-	-	-	-	11,168	4,825	5,283
Janitorial	18,968	-	-	4,090	-	-	-	-	-	23,058	21,847	28,596
Rental	95,550	-	2,393	77	6,771	165	-	1,341	-	106,297	150,479	150,156
Repairs & maintenance buildings	13,208	-	-	-	-	-	-	-	-	13,208	34,006	52,225
Utilities	58,516	-	-	-	-	-	-	-	-	58,516	62,851	60,816
	219,507	-	2,393	4,167	6,833	165	34	1,341	-	234,440	289,138	314,735
Information Technology												
Computer services	7,571	-	-	1,656	-	-	-	-	-	9,227	12,000	13,076
Data communications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment (non-capital)	51,897	399	-	-	-	-	-	-	-	52,296	78,900	73,659
Materials & supplies	1,685	-	-	-	-	-	-	-	-	1,685	2,500	2,035
Rental	-	-	-	-	-	-	-	-	-	-	-	-
Repairs & maintenance buildings	-	-	-	-	-	-	-	-	-	-	3,100	1,240
Software (non-capital)	22,963	-	-	49	-	1,509	-	-	-	24,521	31,560	19,911
	84,116	399	-	1,705	-	1,509	-	-	-	87,729	128,060	109,921
Operating												
Advertising	57,803	192	6,233	319	1,135	1,335	-	-		67,377	99,500	93,122
Association fees & dues	36,632	1,495	-	-	180	25	-	-		38,332	34,395	39,675
Bad debts	(18,320)	-	-	-	-	-	-	-		(18,320)	-	32,735
Financial services	11,651	-	-	25	-	-	25	13		11,714	8,500	8,678
In-service (includes PD)	52,280	2,774	-	10,297	2,408	1,256	1,953	688		71,654	71,132	46,047
Insurance	30,957	-	-	-	-	-	-	-		30,957	33,041	31,319
Materials & supplies	32,916	80,782	2,552	55,649	9,715	21,137	18	922		203,691	160,057	297,982
Postage, freight & courier	11,339	730	298	80	12	21	-	54		12,534	13,700	13,359
Printing & copying	4,084	-	155	-	27	235	-	880		5,381	15,500	5,133
Professional services	29,965	49,595	-	-	-	15,733	-	-		95,293	72,090	110,812
Resale items	-	101,973	28,096	-	-	304	-	-		130,373	54,733	134,550
Subscriptions	1,383	-	-	1,373	-	-	-	-		2,756	2,300	5,911
Telephone & fax	32,640	1,767	-	5,962	975	2,494	-	2,514		46,352	49,445	49,635
Travel	56,347	13,178	7,795	13,867	2,467	3,115	417	449		97,435	124,316	111,647
Other	22,781	1,188	-	519	-	10,135	-	-		34,623	19,567	35,250
	362,458	253,674	45,129	87,891	17,279	55,790	2,413	5,518		830,152	758,276	1,015,155
Personnel Services												
Employee benefits	259,556	72,691	8,208	140,321	17,466	56,297	6,098	17,858		578,495	501,687	593,831
Honoraria	15,673	965	-	560	15	2,839	-	-		20,052	14,190	23,296
Salaries	1,456,381	506,996	85,669	1,191,491	129,571	335,398	81,750	102,562		3,889,818	4,005,751	4,068,730
Other	-	-	-	-	-	-	-	-		-	-	-
	1,731,610	580,652	93,877	1,332,372	147,052	394,534	87,848	120,420	-	4,488,365	4,521,658	4,685,857
Scholarships												
Other	-	-	-	-	-	-	-	-	117,050	117,050	148,000	111,990
Total Expenses	$ 2,923,566	$ 1,316,061	$ 278,073	$ 1,452,039	$ 173,636	$ 462,986	$ 92,396	$ 362,479	$ 117,050	$ 7,178,286	$ 6,734,244	$ 7,893,917

CUMBERLAND COLLEGE
Schedule of General Expenses by Functional Area (Schedule 4)
for the year ended June 30, 2015

	2016 General Actual				2016	2016	2015
	Governance	Operating and Administration	Facilities and Equipment	Information Technology	Total General Actual	Total General Budget	Total General Actual
Agency Contracts							
Contracts	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Instructors	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Amortization	-	-	465,630	-	465,630	-	441,399
Equipment							
Equipment (non-capital)	-	-	16,372	-	16,372	47,000	13,862
Rental	-	-	43,413	-	43,413	54,800	48,789
Repairs and maintenance	-	-	461	-	461	1,300	700
	-	-	60,246	-	60,246	103,100	63,351
Facilities							
Building supplies	-	-	22,097	-	22,097	15,130	17,528
Grounds	-	-	11,168	-	11,168	4,825	5,283
Janitorial	-	-	18,968	-	18,968	17,847	24,846
Rental	-	-	95,550	-	95,550	100,029	122,854
Repairs & maintenance buildings	-	-	13,208	-	13,208	34,006	51,595
Utilities	-	-	58,516	-	58,516	62,851	60,816
	-	-	219,507	-	219,507	234,688	282,722
Information Technology							
Computer services	-	-	-	7,571	7,571	12,000	10,595
Data communications	-	-	-	-	-	-	-
Equipment (non-capital)	-	-	-	51,897	51,897	78,900	72,030
Materials & supplies	-	-	-	1,685	1,685	2,500	2,035
Rental	-	-	-	-	-	-	-
Repairs & maintenance buildings	-	-	-	-	-	3,100	1,240
Software (non-capital)	-	-	-	22,963	22,963	21,630	15,357
	-	-	-	84,116	84,116	118,130	101,257
Operating							
Advertising	-	57,803	-	-	57,803	76,500	72,280
Association fees & dues	-	36,632	-	-	36,632	34,195	37,068
Bad debts	-	(18,320)	-	-	(18,320)	-	32,735
Financial services	-	11,651	-	-	11,651	8,500	8,840
In-service (includes PD)	-	52,280	-	-	52,280	46,548	33,030
Insurance	-	30,957	-	-	30,957	33,041	31,319
Materials & supplies	-	32,916	-	-	32,916	43,910	35,572
Postage, freight & courier	-	11,339	-	-	11,339	10,600	12,084
Printing & copying	-	4,084	-	-	4,084	9,000	4,840
Professional services	-	29,965	-	-	29,965	46,650	29,255
Resale items	-	-	-	-	-	10,000	869
Subscriptions	-	1,383	-	-	1,383	725	4,595
Telephone & fax	-	32,640	-	-	32,640	33,955	35,379
Travel	-	56,347	-	-	56,347	53,100	63,128
Other	-	22,781	-	-	22,781	8,400	24,696
	-	362,458	-	-	362,458	415,124	425,690
Personnel Services							
Employee benefits	-	231,285	-	28,271	259,556	266,647	276,141
Honoraria	15,673	-	-	-	15,673	12,190	13,143
Salaries	-	1,316,523	-	139,858	1,456,381	1,566,751	1,626,124
Other	-	-	-	-	-	-	-
	15,673	1,547,807	-	168,129	1,731,610	1,845,588	1,915,408
Total General Expenses	$ 15,673	$ 1,910,265	$ 745,382	$ 252,245	$ 2,923,566	$ 2,716,630	$ 3,229,827

CUMBERLAND COLLEGE
Schedule of Tangible Capital Assets *(Schedule 5)*
Year Ended June 30, 2016

	Buildings	Leasehold Improvements	Furniture, Equipment and Computers	Automotive Equipment	System Development	Total 2016	Total 2015
Tangible Capital Assets - at Cost:							
Opening Balance at Start of Year	$ 8,176,278	$ 102,884	$ 934,738	$ 13,331	$ 32,384	$ 9,259,615	$ 9,235,518
Additions/Purchases	-	-	19,505	24,395	-	43,900	24,098
Disposals	-	(36,459)	-	-	-	(36,459)	-
Write-downs	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Closing Balance at End of Year	$ 8,176,278	$ 66,425	$ 954,243	$ 37,726	$ 32,384	$ 9,267,056	$ 9,259,616
Tangible Capital Assets - Amortization:							
Opening Balance at Start of Year	$ 2,445,696	$ 35,159	$ 908,466	$ 7,998	$ 32,384	$ 3,429,703	$ 2,988,304
Amortization of the period	409,834	3,321	30,256	7,545	-	450,956	441,399
Disposals	-	(21,786)	-	-	-	(21,786)	-
Write-downs	-	-	-	-	-	-	-
Closing Balance at End of Year	$ 2,855,530	$ 16,694	$ 938,722	$ 15,543	$ 32,384	$ 3,858,873	$ 3,429,703
Net Book Value:							
Opening Balance at Start of Year	$ 5,730,583	$ 67,725	$ 26,272	$ 5,333	$ -	$ 5,829,913	$ 6,247,214
Closing Balance at End of Year	5,320,748	49,731	15,521	22,183	-	5,408,183	5,829,913
Change in Net Book Value	$ 409,835	$ 17,994	$ 10,751	$ (16,850)	$ -	$ 421,730	$ 417,301
Disposals:							
Historical Cost	$ -	$ 36,459	$ -	$ -	$ -	$ 36,459	$ -
Accumulated amortization	-	(21,786)	-	-	-	(21,786)	-
Net Cost	-	14,673	-	-	-	14,673	-
Price of Sale	-	-	-	-	-	-	-
Gain (Loss) on Disposal	$ -	$ (14,673)	$ -	$ -	$ -	$ (14,673)	$ -

Glossary of Terms

Academic GED: Academic skills development that prepares individuals to write the GED exams

ABE: Adult Basic Education- Academic skills development that leads to certification at a grade 10 or grade 12

Adult Basic Education Credit: Learning that is certified by the Ministry of Education/AE

AE: Advanced Education

Apprenticeship & Trade: Education and training certified through the Apprenticeship and Trade Commission

Casual Learner: A person taking courses within a program group that collectively totals less than 30 hours of scheduled time

CICan: Colleges and Institutes Canada.

Community/Individual Non-Credit: Education and training that leads to or enhances a person's employability or enhances community and/or social development but does not result in credentials or certification recognized by an industry, association, sector, regulatory body, or licensing agency

Completer: A student who has completed the time requirement of a course or all courses within a program session

Completed Successfully: A student who has successfully completed all requirements of a non-credit program

Credit: Learning which is certified by a recognized body

Distinct Learner: An individual participating, over a program year, in one or more program sessions within a program group

Employability/Life Skills: Scheduled program-based activities with an emphasis on the development of personal and life skills necessary for employment

FLE (Full Load Equivalent): The total participant hours divided by the generally accepted full-load equivalent factor for a program group

FNMAC: First Nations and Métis Advisory Council

FTE: Full time equivalency for staff

Full-Time Learner: A person taking courses that collectively require a minimum of 18 hours of scheduled class time per week, for a minimum period of 12 weeks. There are two exceptions to this definition:
a) For Apprenticeship and Trade: a complete level (the length depends on the trade) is required; and
b) For university courses: a minimum of 216 hours of scheduled class time for the academic year.

GED: General Education Development: A series of exams that are written to determine grade 12 equivalency

General Academic Studies: Academic skill development that prepares individuals to meet adult 10 pre-requisites

Graduate: A student who has successfully completed all program requirements and has attained a level of standing resulting in credit recognition from an accrediting institution, industry, and/or regulatory body

H2S: Hydrogen Sulfide

IMII: International Minerals Innovative Institute

Industry Credit: Education and training which leads to a credential that is recognized by an industry association, sector, regulatory body, or licensing agency

Industry Non-Credit: Education and training that meets the specific needs identified for an industry, group, firm, or sector, that does not result in credentials or certification recognized by an industry, association, sector, regulatory body, or licensing agency

Institute Credit: Education and training which leads to a credential (certificate, diploma, degree) from a recognized credit-granting agency

ISW: Instructional Skills Workshop

KTHR: Kelsey Trail Health Region

LINC: Language Instruction for Newcomers to Canada

Literacy: Scheduled program-based activities that enhances an individual's reading, writing, and numeracy skills

NESD: North East School Division

Non-Credit: Learning which may include some form of evaluation but does not result in certification by a recognized body

PART: Personal Assault Response Training

Participant Hours: The total time (in hours) that a student is actively involved in a program (course) session

Part-Time Learner: A person taking courses of less than 12 weeks duration, even if they collectively require more than 18 hours of scheduled class time per week; or one who is taking courses that are at least 12 weeks in duration but collectively require less than 18 hours of scheduled class time per week

Personal Interest Non-Credit: Education and training that meets the needs of individuals or groups for the purpose of enhancing their hobby, leisure, and recreational skills

Program: A course of study based on a curriculum, plan, or system of academic and related activities that have a definite duration (hours/credit hours)

PSAB: Public Sector Accounting Benchmark

Registration: The number of students registered

SABEA: Saskatchewan Adult Basic Education Association

SEM: Strategic Enrolment Management: a concept and process that [through strategic planning of enrolments] enables the fulfillment of institutional mission and students' educational goals

Services: The formal act (activities which are tracked) of helping, providing assistance, and/or advice

SIS: Student Information System: a computerized system used by the Regional Colleges for all student enrollment information. This system is also referred to as OCSM, or One Client Service Model. This system is also used by a number of other partners.

SSHRC: Social Sciences and Humanities Research Council

U of R: University of Regina

U of S: University of Saskatchewan

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